

**Selected Object Expenditure Summaries
(Dollars per Pupil, Percentage of Total Objects, and
Ranks of Dollars per Pupil by District Type and Statewide)**

Explanation of Terms

Financial data have been taken from local and regional school districts' End of Year School Reports (ED001) for 2013-14. The data have not been fully audited. The audits may result in changes in the data presented here.

The selected object summary data are taken from Schedule 12, Total Current Expenditures from All Sources by Function and Object. Members of secondary regional districts only report their elementary and, depending on the regional grade configuration, middle school expenditures. Therefore, their per pupil expenditures only reflect elementary/middle school expenditures. Listed below are brief descriptions of the selected objects. For more detailed explanations, please refer to the 2013-14 ED001 Instruction Manual at www.sde.ct.gov/sde (Grants Management link). Also, for each selected object, Appendix B lists the specific source data references.

All expenditures reported in dollars per pupil use the enrollment count of October 2013 as the divisor.

For the Selected Object Expenditure Summary (Percentage of Total), each selected object is divided by the total objects less prepayment grant capital expenses (ED001, Line 1213, Column 1 minus Line 1212). Also, Instructional Supplies, Educational Media Supplies and Instructional Equipment are combined into one category. The selected object summary (Percentage of Total) includes Regular Education Tuition and Special Education Tuition, which are not in the selected objects per pupil summary. Regular Education Tuition/Assessment Summary section provides a more detailed analysis of regular education tuition.

In the Ranks of Dollars per Pupil by District Type and Statewide table, each district's per pupil dollar amount has been assigned two ranks. The first rank is the district's rank when compared to other districts with a similar grade range (PK-12 Districts, Elementary Districts and Secondary Districts). The statewide rank is the district's rank when compared to all districts in the state.

Salaries

Gross salaries for all personnel, certified and noncertified.

Employee Benefits

All fringe benefits paid on behalf of employees from the school district's budget or as a town's in-kind service. Benefits include health and life insurance, Social Security, employer retirement contributions and workers' compensation payments.

Instructional Supplies*

Expendable instructional materials such as textbooks, workbooks and other supplies.

Educational Media Supplies*

Expenditures for educational media services, such as school library, audiovisual, educational television and computer-assisted instruction.

Instructional Equipment*

Expenditures for the acquisition or lease/purchase of instructional equipment, regardless of grants received under school construction. Excluded are expenditures from bond funds.

*In the Selected Object Expenditure Summary (Percentage of Total), these three items are combined.

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**Explanation of Terms
(continued)**

Regular Education Tuition**

Regular Education tuition payments to Connecticut school districts, regional educational service centers and private facilities. Amounts paid by the regional school district member towns for transportation or debt service are not reported as tuition. Tuition payments for regular education state agency-placed pupils for whom the school district had responsibility would be included here.

Special Education Tuition**

Special Education tuition payments to Connecticut school districts, regional educational service centers and private facilities. Amounts paid by the regional school district member towns for transportation or debt service are not reported as tuition. Tuition payments for special education state agency-placed pupils for whom the school district had responsibility would be included here.

Purchased Services

Expenditures for professional, administrative, technical and other purchased services.

Other

All other expenditure items, excluding most debt service, not included in the previous object categories.

** Only included in the Selected Object Expenditure Summary (Percentage of Total).