

## **Section 2: Selected Object Expenditure Summaries (Dollars per Pupil and Percentage of Total Objects)**

### **Explanation of Terms**

Financial data have been taken from local and regional school districts' End of Year School Reports (ED001) for 2000-01. The data have not been fully audited. The audits may result in changes in the data presented here. The fully audited information will be available through the State Department of Education's Internet home page by August 2002.

Compared to previous years' publications, the Percentage of Total Objects section has changed. Tuition has been excluded to reflect the in-district expenditures that are attributable to the local boards of education.

The selected object summary data are taken from Schedule 12, Total Current Expenditures from All Sources by Function and Object. Listed below are brief descriptions of the selected objects. For more detailed explanations, please refer to the 2000-01 ED001 Instruction Manual. (See our Internet site at [www.state.ct.us/sde/dqm/formsinst/forms.htm](http://www.state.ct.us/sde/dqm/formsinst/forms.htm).) 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 2000 as the divisor.

For the Selected Object Expenditure Summary (Percentage of Total), each selected object is divided by the total objects less tuition and prepayment grant capital expenses (ED001, Line 1213, Column 1 minus Columns 5 and 6 minus Line 1212). Also, Instructional Supplies, Educational Media Supplies and Instructional Equipment are combined into one category.

Please refer to Appendix A for a complete list of the education reference groups (ERG).

#### **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.

**Section 2: Selected Object Expenditure Summaries  
(Dollars per Pupil and Percentage of Total Objects)**

**Explanation of Terms  
(continued)**

**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.