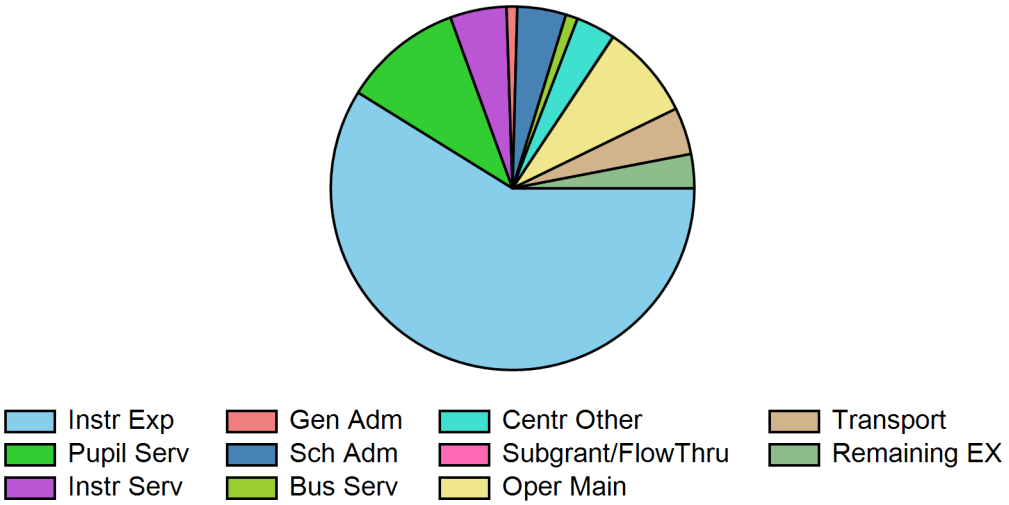
Budget Transparency Report: Operating Expenditures

School District: Rochester Community School District (63260) **Fiscal Year:** 2024-2025

Fund: General Fund (11)



Operating Expenditures		
Instructional Expenditures (1xx,293)	$136,002,580	58.83 %
Pupil Support Services (21x)	$24,548,121	10.62 %
Instructional Staff Support Services (22x)	$11,601,379	5.02 %
General Administration (23x)	$2,190,012	0.95 %
School Administration (24x)	$10,027,301	4.34 %
Business Services (25x)	$2,469,073	1.07 %
Operations and Maintenance (26x)	$19,512,362	8.44 %
Transportation (27x)	$9,669,816	4.18 %
Central & Other Support Services (28x, 291,292,295,296,298,299)	$8,103,118	3.51 %
Total Current Operating Expenditures	$224,123,762	96.97 %

Remaining Expenditures		
Community Services (3xx)	$3,256,215	1.41 %
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	$3,590,377	1.55 %
Subgrantee/Flow-Through Distributions (41x-44x)	$52,000	0.02 %
Other Transactions (49x)	$0	0.00 %
Fund Modification (6xx)	$151,875	0.07 %
Total General Fund Expenditures	$231,174,229	100.00 %

Budget Transparency Report: Operating Expenditures

School District: (63260) **Fiscal Year:** 2024-2025

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Report based on district's 2025 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. The operational expenditure costs reported to the charts above are based on function codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: https://www.michigan.gov/mde/services/financial-management/state-aid/publications/michigan-public-school-accounting-manual.

Please note that Capital Outlay, an object category, was extracted from functional categories and reported with Facilities Acquisitions and Debt Service.