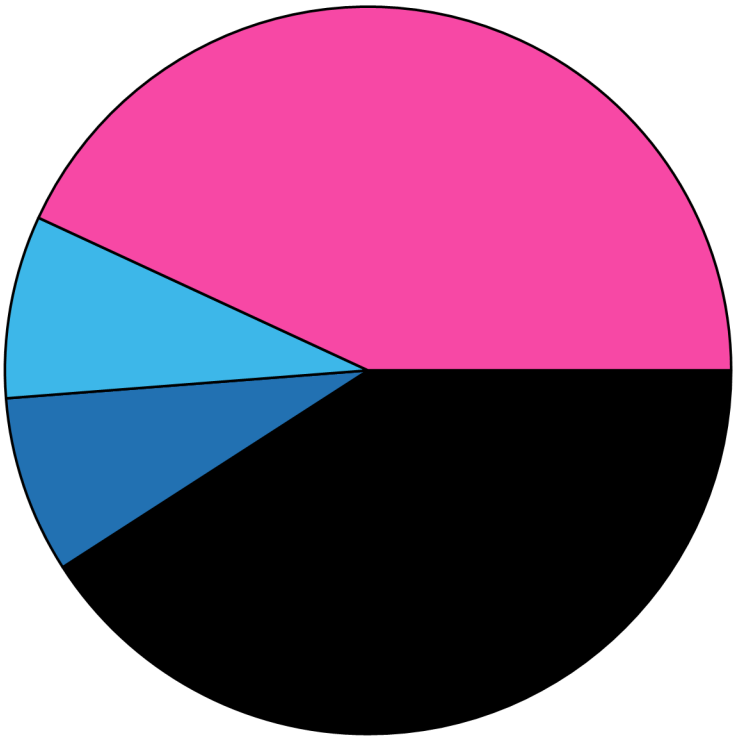
Educational Service Provider: Transparency Expenditure Report

School District: Highpoint Virtual Academy of Michigan (83900) **Fiscal Year:** 2025-2026



Salaries (1xxx)
Employee Benefits (2xxx)
Rentals (42xx)
Purchased Services (3xxx)
Repairs & Maintenance (41xx)
Supplies and Materials (5xxx)
Capital Outlay (6xxx)
Other Expenditures, Dues and Fees (74xx)

Educational Service Provider Expenditures		
Salaries (1xxx)	**$17,599,512**	**40.90%**
Employee Benefits (2xxx)	**$3,389,713**	**7.88%**
Rentals (42xx)	**$3,493,640**	**8.12%**
Purchased Services (3xxx)	**$18,549,098**	**43.11%**
Repairs & Maintenance (41xx)	**$0**	**0.00%**
Supplies and Materials (5xxx)	**$0**	**0.00%**
Capital Outlay (6xxx)	**$0**	**0.00%**
Other Expenditures, Dues and Fees (74xx)	**$0**	**0.00%**
Total from above	**$43,031,963**	**100.00%**
Total expenditures reported in ESP file	**$43,031,963**	**100.0%**

Report based on district's 2026 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 ESP expenditure costs reported to the charts above are based on objects codes in the ESP file 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: http://www.michigan.gov/documents/appendix_33974_7.pdf.

More district financial information can be found online at https://www.mischooldata.org/DistrictSchoolProfiles/FinancialInformation/FinancialSummary.aspx