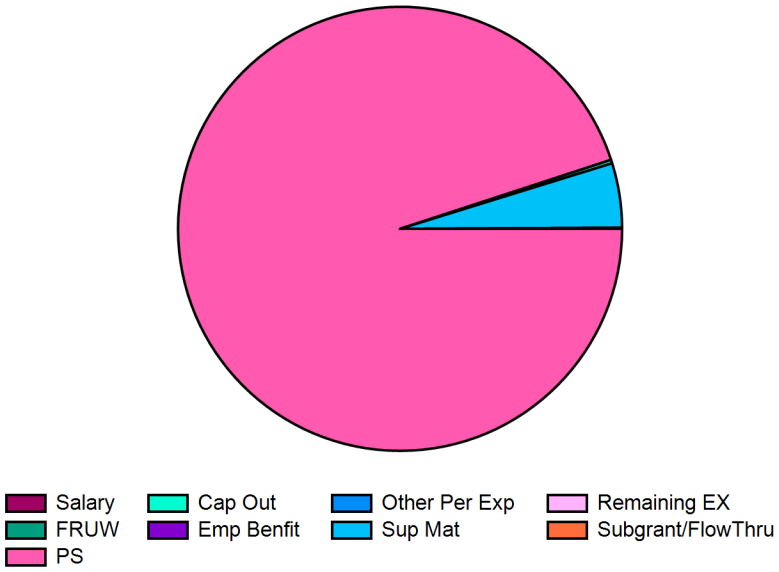
Budget Transparency Report: Personnel Expenditures

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

Fund: General Fund (11)



Personnel Expenditures		
Salary (1xxx)	$0	0.00%
Employee Insurance Benefits (21xx)	$0	0.00%
FICA/Retirement/Unemployment/WC (28xx)	$0	0.00%
Other Personnel Expenditures (22xx - 24xx, 29xx)	$0	0.00%
Total Personnel Expenditures	$0	0.00%

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	$46,907,016	84.68%
Client/Pupil Transportation Purchased Services (33xx)	$0	0.00%
Other Purchased Services (32xx, 34xx - 4xxx)	$5,701,395	10.29%
Supplies and Materials (5xxx)	$2,600,331	4.69%
Capital Outlay (6xxx)	$142,822	0.26%
Other Expenditures (7xxx)	$43,499	0.08%
Payments to Other Public School Districts(82xx)	$0	0.00%
Fund Modifications (81xx)	$0	0.00%
Subgrantee/Flow-Through Distributions(83xx,85xx)	$0	0.00%
Other Transactions (89xx)	$0	0.00%
Total General Fund Expenditures	$55,395,063	100.00%

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. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit ccounts.

The personnel expenditure costs reported to the charts above are based on object 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.