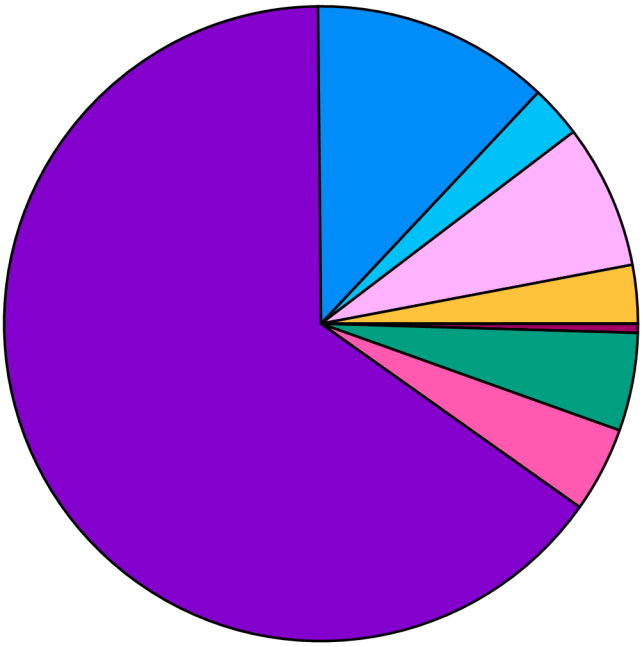
# Educational Service Provider: Operating Expenditures

**School District:** Universal Academy (82950) **Fiscal Year:** 2025-2026



Business Services (25x)
Central & Other Support Services (28x, 291, 292, 295, 299)
General Administration (23x)
Instructional Expenditures (1xx, 293)
Instructional Staff Support Services (22x)
Operations and Maintenance (26x)
Pupil Support Services (21x)
School Administration (24x)
Transportation (27x)

| Educational Service Provider Operating Expenditures | | |
|---|---|---|
| **Instructional Expenditures (1xx, 293)** | **$3,935,758** | **60.47%** |
| **Pupil Support Services (21x)** | **$444,983** | **6.84%** |
| **Instructional Staff Support Services (22x)** | **$735,836** | **11.31%** |
| **General Administration (23x)** | **$263,467** | **4.05%** |
| **School Administration (24x)** | **$179,439** | **2.76%** |
| **Business Services (25x)** | **$28,039** | **0.43%** |
| **Operations and Maintenance (26x)** | **$160,930** | **2.47%** |
| **Transportation (27x)** | **$901** | **0.01%** |
| **Central & Other Support Services (28x, 291, 292, 295, 299)** | **$302,049** | **4.64%** |
| **Total Operating Expenditures from ESP** | **$6,051,402** | **92.98%** |
| **Total from ESP file** | **$6,508,429** | **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 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 function 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