

Budget Transparency Data Element Quick Reference Sheet

Data Element	Data Provided	Update Within*	Reminders
Board Approved Budget/Subsequent Amendments	Most Current	15 days of board adoption	Should be detailed at function level and include beginning/ending fund balances
Expenditure Pie Charts	Previous Fiscal Year	30 days of FID submission	Found in the FID
Educational Service Provider Pie Charts	Previous Fiscal Year	30 days of FID submission	Found in the FID; only required if you submit an ESP File
Bargaining Agreements	Most Current	30 days of changes made	
Health Care Plans	Most Current	30 days of changes made	PDFs of the plan summary documents should be provided
Audited Financial Statements	Previous Fiscal Year	30 days of audit submission	
Medical Benefit Plan Bids	Most Current	30 days of changes made	If you have no bids, provide a line stating you have no bids
Procurement Policy	Most Current	30 days of changes made	Procurement of supplies, materials, and equipment
Expense Reimbursement Policy	Most Current	30 days of changes made	Reimbursement policy for employees and board members
Accounts Payable Check Register -or- Statement of Reimbursed Expenses	Previous Fiscal Year	30 days of FID submission	<u>One</u> of these reports must be posted; Reimbursed Expenses must include employees and board members
Employee Compensation	Previous Calendar Year	30 days of W-2 issuance	Superintendent's information must be disclosed; If you do not have one, information for top administrator listed in Educational Entity Master must be disclosed; Must include description and cost of each fringe benefit
Association Dues	Previous Fiscal Year	30 days of FID submission	If you paid no dues, provide a line stating you paid no dues
Lobbying Costs	Previous Fiscal Year	30 days of FID submission	If you had no costs, provide a line stating you had no costs
Deficit Elimination Plan	Most Current	30 days of state approval	If you have no deficit, provide a line stating you have not incurred a deficit
Credit Card Information	Most Current	30 days of changes made	If you have no credit cards, provide a line stating you have no credit cards
Out-of-State Travel Information	Previous Fiscal Year	30 days of FID submission	If you had no out-of-state travel, please provide a line stating you have no out-of-state travel

*Updated Within Specific Dates

- FID submission is due by November 1 each year
- Audit submission is due by November 1 each year
- W-2 issuance is due by January 31 each year

Revised September 2021