

Budget Transparency Guidance

Local Education Agencies and Public School Academies must make all of the following available through a link on their website home page. If you do not have a website, you must either develop one or work with your Intermediate School District (ISD) to report the information on the ISD website.

ISDs must make some of the following available through a link on their website home page. Specifically, ISDs must provide sections a, bi, and ci – cvii below.

For statewide consistency and public visibility, districts must use the icon developed by the Department as the home page link to their budget transparency information. The icon must be positioned so it is **immediately viewable** after your home page has loaded, regardless of screen size or web browser. The size of the icon must measure at least 150 x 150 pixels. Please visit our [website](#) to download the icon. When using the version without text, the text "Budget & Salary/Compensation Transparency Reporting" must accompany the icon using means suitable for the website platform and current technical standards.

a) **Board Approved Budgets:** Current year board approved budgets and amendments must be posted within 15 days of board adoption. Budgets and amendments must be detailed at the function level and include beginning and ending fund balances.

bi) **Personnel Expenditures:** This pie chart is found in the Financial Information Database (FID). It must be posted within 30 days of your FID submission, no later than December 1.

bii) **Current Operating Expenditures:** This pie chart is found in the FID. It must be posted within 30 days of your FID submission, no later than December 1.

Please note: If you submit an Educational Service Provider file, two additional pie charts will be generated in the FID and must also be posted. Please post these pie charts under the heading **Educational Service Provider Transparency Reports**.

ci) **Current Bargaining Agreements:** Please provide a copy of the current bargaining agreement for each bargaining unit. This item should be updated within 30 days of any changes made to an agreement.

cii) **Employer Sponsored Health Care Plans:** Please provide a copy of the **plan summary documents** detailing the current terms of all employee medical, dental, vision, disability, long-term care, or any other type of employee benefits that would constitute health care services offered to a bargaining unit or individual employee. This item should be updated within 30 days of any changes made to a health care plan.

ciii) **Audited Financial Statements:** Please provide a copy of the audited financial statements for the most recently completed fiscal year. This item should be updated within 30 days of your audit submission, no later than December 1.

civ) **Medical Benefit Plan Bids:** Please provide the "4 or more" latest bids solicited from different carriers every 3 years when renewing or continuing medical benefit plans, as required in MCL 124.75.

cv) **Procurement Policy:** Please provide the district's current policy on the procurement of supplies, materials, and equipment. This item should be updated within 30 days of any changes made to the policy.

cvi) **Expense Reimbursement Policy:** Please provide the district's current policy on reimbursable expenses for employees and board members. This item should be updated within 30 days of any changes made to the policy.

cvii) **Accounts Payable Check Register or Statement of Reimbursed Expenses:** Please post **either** the district's accounts payable check register for the most recently completed fiscal year **or** a statement of the total amount of expenses reimbursed by the district during the most recently completed fiscal year for board members and employees. One of these items must be posted and should be updated within 30 days of your FID submission, no later than December 1.

d) **Employee Compensation Information:** Please provide the total salary and a description and cost of each fringe benefit included in the compensation package for the superintendent or Public School Academy equivalent. This information must be provided, regardless of salary amount. For districts without a superintendent, this information must be disclosed for the top administrator listed in the Educational Entity Master. This information must also be disclosed for all employees whose salary exceeds \$100,000. Salary is defined as Medicare wages on the employee's most current W2. When providing information for an employee, please report total compensation and all fringe benefits. This data should be from the most recently completed **calendar year**. This item should be updated within 30 days of the W2 issuance, no later than March 1.

e) **District Paid Association Dues:** Please provide the annual amount the district paid for association dues on behalf of the district or its staff for the most recently completed fiscal year. This should include dues paid to each individual association at the state and federal levels. This should be updated within 30 days of your FID submission, no later than December 1.

f) **District Paid Lobbying Costs:** Please provide the annual amount the district paid for lobbying or lobbying services as defined in MCL 4.415, for the most recently completed fiscal year. This should be updated within 30 days of your FID submission, no later than December 1.

g) **Approved Deficit Elimination Plan:** Please provide a copy of the most recent state approved deficit elimination plan or enhanced deficit elimination plan. This item should be updated within 30 days of the most recent state approval.

h) **District Credit Card Information:** Please provide the type, credit limit, authorized individual(s), and authorized dollar limit(s) of all credit cards maintained by the district as district credit cards. This should be updated within 30 days of any changes made to a district credit card.

i) **District Paid Out-of-State Travel Information:** Please provide the costs incurred for each instance of out-of-state travel by a district administrator for the most recently completed fiscal year. MCL 423.201 defines a public school administrator as “a superintendent, assistant superintendent, chief business official, principal, or assistant principal employed by a school district, intermediate school district, or public school academy.” The report should also, at a minimum, include the identification of each individual on the trip, the destination, and purpose of the trip. This report should be updated within 30 days of your FID submission, no later than December 1.

All data elements defined in the statute must be available through a link on your website home page in the form, manner, and time frame defined in this guidance.

Each data element found in the legislation must be on your transparency page. If you do not have information to post for a data element, please write a line stating you do not have any applicable information to provide. Examples may be found in Supplement 1.

For new schools opening in 2025-26, information will not be available for sections requiring previous fiscal year data. However, these sections must still be included on your transparency page. Please provide a line stating that because this is your first year of operation, data is not available.

Language in the State School Aid Act (MCL 388.1618 Subsection 11) imposes a state school aid penalty on districts that do not comply with Budget Transparency reporting.

The following supplements illustrate the form and manner prescribed by the Department.

- Supplement 1: This template shows the sequence, headings, links, and narratives for the data elements. For statewide consistency and ease of use, all districts should follow this template when designing their website. It sometimes helps to see what others have done on their websites. Please contact us using the information at the bottom of this page, and we shall recommend a website to view.
- Supplement 2: These are some examples of the required transparency documents. It may be easier to provide a narrative for particular data elements, in lieu of a document. These are noted in the supplement.
- Supplement 3: This is a Quick Reference Sheet developed to help keep track of the data elements, information required, and the time lines for updating each element.

Questions related to this guidance may be directed to Chad Urchike at urchikec1@michigan.gov or 517-335-1261.

Supplement 1: Website Template

Budget and Salary/Compensation Transparency

Board Approved Budget

- 2025-26 Board Approved Amended Budget
- 2025-26 Board Approved Budget
- 2024-25 Board Approved Final Budget

Expenditure Pie Charts

- 2024-25 Personnel Expenditures
- 2024-25 Operating Expenditures

Educational Service Provider Transparency Reports

This section is only required if you submit an Educational Service Provider file. **Please omit this section** if you do not submit an Educational Service Provider file.

- 2024-25 ESP Transparency Expenditure Report
- 2024-25 ESP Operating Expenditure Report

Current Bargaining Agreements

- 20xx-20xx Teacher Collective Bargaining Agreement
- 20xx-20xx Secretarial Collective Bargaining Agreement
- 20xx-20xx Transportation Collective Bargaining Agreement
- Administration employees have no Collective Bargaining Agreement
- Our staff does not currently work under Bargaining Agreements

Employer Sponsored Health Care Plans

- Teachers
 - MESSA Choices II, MESSA Life Insurance, Delta Dental, BCBS Vision I
- Administration
 - MESSA Choices I, Delta Dental, BCBS Vision II
- We currently do not sponsor health care plans for our staff

Audited Financial Statements

- 2024-25 Audited Financial Report

Medical Benefit Plan Bids

- Current Benefit Plan Bids
- We have no medical benefit plan bids

Procurement Policy

- Current Procurement Policy

Expense Reimbursement Policy

- Current Expense Reimbursement Policy

Accounts Payable Check Register or Statement of Reimbursed Expenses

- 2024-25 Accounts Payable Check Register
- 2024-25 Employee and Board Member Reimbursed Expenses

Employee Compensation Information

- Employee Compensation for Calendar Year 2025

District Paid Association Dues

- 2024-25 District Paid Association Dues
- There were no district paid association dues for 2024-25

District Paid Lobbying Costs

- 2024-25 District Paid Lobbying Costs
- There were no district paid lobbying costs for 2024-25

Approved Deficit Elimination Plan

- Current Deficit Elimination Plan
- Current Enhanced Deficit Elimination Plan
- Current Monthly Report
- The district has not incurred a deficit

District Credit Card Information

- Current Credit Card Information
- The district does not have district credit cards

District Paid Out-of-State Travel Information

- 2024-25 Travel Information
- There was no travel to report in 2024-25

Supplement 2: Document Examples

Current Year Budget/Budget Amendments

Budgets and amendments must be posted within 15 days of board adoption. The following example budget is detailed at the function level and includes beginning and ending fund balances.

REVENUES	2024-25 Audited	2025-26 Initial	2025-26 Amended
Local	\$12	\$12	\$13
State	\$1	\$1	\$1
Federal	\$1	\$1	\$1
Other financing sources	\$1	\$1	\$1
Total Revenues	\$15	\$15	\$16


EXPENDITURES	2024-25 Audited	2025-26 Initial	2025-26 Amended
Basic programs	\$1	\$1	\$1
Added needs	\$1	\$1	\$1
Adult education	\$1	\$1	\$1
Pupil support	\$1	\$1	\$1
Instructional staff support	\$1	\$1	\$1
General administration	\$1	\$1	\$1
School administration	\$1	\$1	\$1
Business services	\$1	\$1	\$1
Operations and maintenance	\$1	\$1	\$1
Transportation	\$1	\$1	\$1
Central support	\$1	\$1	\$1
Other support	\$1	\$1	\$1
Community services	\$1	\$1	\$1
Other financing uses	\$1	\$1	\$1
Total Expenditures	\$14	\$14	\$14

FUND BALANCE SUMMARY	2024-25 Audited	2025-26 Initial	2025-26 Amended
Revenues Over/(Under) Expenditures	\$1	\$1	\$2
Fund Balance, July 1	\$10	\$11	\$11
Fund Balance, June 30	\$11	\$12	\$13

Health Care Plans

Please provide plan summary documents detailing the current terms of all employee medical, dental, vision, disability, and long-term care plans. The following example is a plan summary document for MESSA.

MESSA Super Care 1 Medical Plan Highlights



1475 Kendale Blvd., P.O. Box 2560
East Lansing, Michigan 48826-2560
517.332.2581 • 800.292.4910
www.messa.org

Health Care Benefits for You and Your Covered Dependents

All services must be **medically necessary** and performed by a qualified provider. Life threatening emergency care, prescription drugs, human organ transplant charges, riders and services covered at 100% are not subject to the deductible.

Plan Maximums

<ul style="list-style-type: none"> <li style="margin-bottom: 10px;"> ■ Deductible Maximum <i>(per calendar year)</i> <i>(amounts incurred for services received in the last three months of the year accrue towards the following year's deductible requirement)</i> <li style="margin-bottom: 10px;"> ■ Out-of-pocket Maximum <i>(per calendar year)</i> <i>(not all out-of-pocket expenses accrue towards this maximum)</i> ■ Lifetime Benefit Maximum 	<p>For your specific plan information check the "My Benefits" link in the Member section of the home page at www.messa.org. This information is also available at your Business Office and in your Collective Bargaining Agreement, if applicable.</p> <p>\$1,000 total (single or family)</p> <p>Unlimited</p>
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Type of Service	Coverage
Office Visits	90% of the approved amount
Inpatient Hospital - pre-authorization required <ul style="list-style-type: none"> <li style="color: #0056b3;">■ Room and Board, supplies and medical care 	100% of the approved amount
Surgical Services <i>Includes: surgeon, assistant surgeon and anesthesiologist charges</i>	100% of the approved amount
Hospital Emergency Room (ER) or Urgent Care <ul style="list-style-type: none"> <li style="color: #0056b3;">■ Due to accidental injury <li style="color: #0056b3;">■ Due to life-threatening medical condition <i>(deductible waived)</i> <li style="color: #0056b3;">■ Other emergency medical care 	100% of the approved amount 90% of the approved amount 90% of the approved amount
Chiropractic Services including Modalities	90% of the approved amount
Cancer Screening Exams and Tests	100% of the approved amount
Diagnostic Lab & X-Ray	100% of the approved amount
Radiation & Chemotherapy	100% of the approved amount
Allergy Testing & Therapy <ul style="list-style-type: none"> <li style="color: #0056b3;">■ Diagnostic Laboratory Testing <li style="color: #0056b3;">■ Treatment and Supplies (including scratch tests) 	100% of the approved amount 90% of the approved amount
Human Organ Transplant <i>When authorized and performed at an approved facility (plan limits apply)</i>	100% of the approved amount, up to \$1 million maximum per transplant type
Home Health Care	100% of the approved amount
Hospice Care - Limited to annually adjusted maximum <ul style="list-style-type: none"> <li style="color: #0056b3;">■ In-patient and/or in-home hospice care <li style="color: #0056b3;">■ Family Counseling 	100% of the approved amount up to benefit maximum 100% of the approved amount up to benefit maximum

Medical Benefit Plan Bids

Please provide a copy of the latest bids when renewing or continuing medical benefit plans, as required in MCL 124.75. The following is an example of a bid summary.



Medical Rate Summary

Teachers & Administrators

Assumed Effective Date: 7/1/2013

Current Plan(s) and Segment:		1P	2P	FF	Admin/ Deductible Funding	Composite	Total Cost
Teachers		Census 13	16	62			
	MESSA Choices II	Rate \$597.47	\$1,342.42	\$1,670.21		\$1,459	\$1,593,586
Administrators		Census 3	1	7			
	BCBSM SB HSA 3000-0%; 5/25/50 Rx	Rate \$364.63	\$875.12	\$1,093.89		\$875	\$115,515
Teachers with SuperCare		Census 1	1	1			
	MESSA SuperCare	Rate \$715.58	\$1,608.19	\$2,000.94		\$1,805	\$43,310
TOTALS:		16	18	70	104	\$1,404	\$1,752,411

Equivalent Rates
(Including Deductible Funding and Fees as Applicable)

Product Name	1P	2P	FF	Composite	Total Cost	Estimated Annual Savings	Worst Case Exposure
BCN 5 & 10 Options							
BCN 5; 500/1000 Ded; 20% Coins; 30 OV; 10/40/80 Rx	\$572	\$1,314	\$1,572	\$1,373	\$1,713,818	\$38,592	\$1,713,818
BCN 10; 1000/2000 Ded; 20 OV; 10/40/80 Rx	\$450	\$1,034	\$1,237	\$1,080	\$1,348,433	\$403,978	\$1,348,433
BCN 10; 1500/3000 Ded; 20 OV; 10/40/80 Rx	\$425	\$978	\$1,169	\$1,021	\$1,274,532	\$477,879	\$1,274,532
BCN 10; 2000/4000 Ded; 20 OV; 10/40/80 Rx	\$406	\$934	\$1,116	\$975	\$1,217,337	\$535,074	\$1,217,337
BCBSM Comm. Blue and Simply Blue Plans							
BCBSM SB 500; \$5/\$25/\$50 Rx	\$533	\$1,280	\$1,600	\$1,381	\$1,722,893	\$29,517	\$1,712,320
BCBSM HRA Simply Blue Plans to First Dollar							
BCBSM/EHIM SB HRA 1000 to First Dollar; \$5/\$25/\$50 Rx	\$657	\$1,577	\$1,972	\$1,701	\$2,123,033	-\$370,622	\$2,391,833
BCBSM HRA Simply Blue Plans to School Plan II							
BCBSM/EHIM SB HRA 1000 to School Plan II; \$5/\$25/\$50 Rx	\$663	\$1,591	\$1,989	\$1,716	\$2,141,753	-\$389,342	\$2,410,553
BCBSM Simply Blue HSA Plans							
BCBSM SB HSA 1250-0%; \$5/\$25/\$50 Rx	\$494	\$1,185	\$1,481	\$1,278	\$1,595,003	\$157,408	\$1,548,547
Priority Health Conventional POS Plans							
Priority Health POS 1 \$100/\$200 Ded \$10/\$20 Rx	\$573	\$1,261	\$1,563	\$1,358	\$1,694,952	\$57,458	\$1,694,952
Priority Health POS 1; 10%; \$100/\$200 Ded \$10/\$20 Rx	\$543	\$1,194	\$1,480	\$1,286	\$1,604,795	\$147,616	\$1,604,795
Priority Health POS HSA Plans							
Priority Health POS HSA Max Plan \$10/\$20 Rx	\$349	\$769	\$953	\$828	\$1,033,512	\$718,899	\$1,033,512
MESSA	Did not provide 7/1/13 rates						

*The figures represented do not include federal or state taxes, fees, or assessments that will be included on future bills

Accounts Payable Check Register

Your Accounts Payable Check Register must cover the entire previous fiscal year and include all funds. Below is a one page excerpt of an Accounts Payable Check Register.

ACCOUNTS PAYABLE CHECK REGISTER		FREMONT PUBLIC SCHOOLS						Date: 02/23/2016
Check Date: 07/01/2014 to 06/30/2015		(SUMMARY-ONLY)						Time: 13:55:44
Fund Code : ALL FUNDS								Page: 4 of 102
Check No.	Check Type	Status	Vendor	Vendor Name	Vendor Service	Amount	Description	Date
483	EFT	Printed	323	Office of Retirement S	Mip Withholding	\$157,338.69	MIP Premium Subsidy	05/01/2015
484	EFT	Printed	383	Office Of Retirement	Mip Withholding	\$1,311.98	MIP Tax-Def Payment	05/01/2015
485	EFT	Printed	385	Office of Retirement S	Mip Withholding	\$1,590.01	MIP Pension Plus DC 2%	05/01/2015
486	EFT	Printed	103728	Office Of Retire Serv	Mip Withholding	\$2,217.66	MIP Employer DC PHF 2%	05/01/2015
487	EFT	Printed	103875	Health Equity		\$7,577.31	HSA - Employee (Health Equity)	05/15/2015
488	EFT	Printed	383	Office Of Retirement	Mip Withholding	\$1,311.98	MIP Tax-Def Payment	05/15/2015
489	EFT	Printed	385	Office of Retirement S	Mip Withholding	\$1,427.91	MIP Pension Plus DC 2%	05/22/2015
490	EFT	Printed	103728	Office Of Retire Serv	Mip Withholding	\$143,832.35	MIP Employer DC PHF 2%, MIP Pr	05/22/2015
491	EFT	Printed	103875	Health Equity		\$6,649.42	HSA - Employee (Health Equity)	05/29/2015
492	EFT	Printed	383	Office Of Retirement	Mip Withholding	\$1,311.98	MIP Tax-Def Payment	05/29/2015
493	EFT	Printed	385	Office of Retirement S	Mip Withholding	\$1,440.98	MIP Pension Plus DC 2%	05/29/2015
494	EFT	Printed	103728	Office Of Retire Serv	Mip Withholding	\$1,964.76	MIP Employer DC PHF 2%	05/29/2015
495	EFT	Printed	323	Office of Retirement S	Mip Withholding	\$141,434.26	MIP Premium Subsidy	05/29/2015
496	EFT	Printed	103875	Health Equity		\$10,001.52	HSA - Employee (Health Equity)	06/12/2015
497	EFT	Printed	383	Office Of Retirement	Mip Withholding	\$3,436.98	MIP Tax-Def Payment	06/12/2015
498	EFT	Printed	385	Office of Retirement S	Mip Withholding	\$1,329.76	MIP Pension Plus DC 2%	06/12/2015
499	EFT	Printed	103728	Office Of Retire Serv	Mip Withholding	\$2,555.96	MIP Employer DC PHF 2%	06/12/2015
500	EFT	Printed	323	Office of Retirement S	Mip Withholding	\$204,964.12	MIP Premium Subsidy	06/12/2015
501	EFT	Printed	103875	Health Equity		\$5,039.00	HSA - Employee (Health Equity)	06/26/2015
502	EFT	Printed	323	Office of Retirement S	Mip Withholding	\$102,138.45	MIP Premium Subsidy	06/26/2015
503	EFT	Printed	383	Office Of Retirement	Mip Withholding	\$886.98	MIP Tax-Def Payment	06/26/2015
504	EFT	Printed	385	Office of Retirement S	Mip Withholding	\$525.40	MIP Pension Plus DC 2%	06/26/2015
505	EFT	Printed	103728	Office Of Retire Serv	Mip Withholding	\$1,168.32	MIP Employer DC PHF 2%	06/26/2015
599	PAPER	Printed	100500	The Huntington Nationa		\$1,326,511.25	Acct Name: FREMNTIPSTX09	10/09/2014
600	PAPER	Printed	100500	The Huntington Nationa		\$400.00	RO3667-112014-3584027107-2008,	10/20/2014
601	PAPER	Printed	100500	The Huntington Nationa		\$128,635.00	Acct No: FREMNTMIPS08, Acct No	10/20/2014
602	PAPER	Printed	1756	Newaygo Co Treasurer		\$5,107.86	Chargeback Bill	11/04/2014
603	PAPER	Printed	100500	The Huntington Nationa		\$500.00	Acct No: 3584040609	02/18/2015
604	PAPER	Printed	1756	Newaygo Co Treasurer		\$1,107.02	Chargeback Bill	04/07/2015
605	PAPER	Printed	100500	The Huntington Nationa		\$3,295,146.25	Acct: FREMNTMIPS08, Acct: FREM	04/14/2015
606	PAPER	Printed	100500	The Huntington Nationa		\$400.00	Acct No: 3584027107-2008, Acct	04/22/2015
743	PAPER	Printed	103514	Andy J. Egan Co., Inc		\$4,006.00	Project: 14-4200-R, Project: 1	07/08/2014
744	PAPER	Printed	7768	ASCOM Communications L	Communications Contr	\$3,359.70	Job No: A13329	07/09/2014
745	PAPER	Printed	103496	Delta Network Services		\$6,180.08	4017	07/18/2014
746	PAPER	Printed	101866	Troxell Communications		\$4,244.00	Cust No: 35480	07/18/2014

Statement of Reimbursed Expenses

Your Statement of Reimbursed Expenses must cover the entire previous fiscal year and include information for employees and board members. Below is an example of a Statement of Reimbursed Expenses, which may be presented as a document or narrative.

Board Member Reimbursements	\$500
Employee Reimbursements	\$500
Total	\$1,000

Employee Compensation Information

This report should have information from the **previous calendar year**. The superintendent's information must be disclosed, regardless of salary amount. If you do not have a superintendent, this information must be disclosed for your top administrator listed in the Educational Entity Master. In addition to the superintendent, all employees whose salary exceeds \$100,000 must be disclosed. A description and cost of each fringe benefit should also be provided. Below is an example of an Employee Compensation Information document.

Position	Superintendent	High School Principal
Base Salary	\$150,000	\$110,000
Flex Day Payout	\$1,000	\$500
Taxable Life Insurance	\$500	\$500
Longevity	\$1,000	\$1,000
Car Allowance	\$1,000	\$0
Phone Allowance	\$500	\$0
Tax Sheltered Annuity Contribution	\$5,000	\$0
Evaluation Incentive	\$1,000	\$0
Student Performance Incentive	\$0	\$500
Cost of Insurance	-\$2,000	-\$3,000
Retirement Health Care Deduction	-\$1,000	-\$500
2019 Medicare Earnings	\$157,000	\$109,000

Health Insurance	\$10,000	\$10,000
Dental Insurance	\$1,000	\$1,000
Vision Insurance	\$300	\$300
Long Term Disability	\$800	\$800
Short Term Disability	\$100	\$100
Life/ADD Insurance	\$400	\$400
Total Insurance Costs Paid By The District	\$12,600	\$12,600

FICA	\$9,800	\$8,000
Retirement	\$38,000	\$28,000
Workers' Compensation Coverage	\$100	\$75
Total Mandatory Benefit Costs	\$47,900	\$36,075
Total Compensation	\$217,500	\$157,675

District Paid Association Dues

This report should detail the annual amount paid to each association at the state and federal levels. Below is an example of a District Paid Association Dues report, which may be presented as a document or narrative.

Association	Amount
Michigan Elementary and Middle School Principals Association	\$350
Michigan School Business Officials	\$500
Total Dues Paid	\$850

District Credit Card Information

Below is an example of a credit card information report, which may be presented as a document or narrative.

Card Type	Credit Limit	Authorized User	User Limit
VISA	\$10,000	Arlene Menu	\$10,000
VISA	\$10,000	Chuck Roast	\$5,000
MasterCard	\$8,000	Dinah Lone	\$8,000

District Paid Out-of-State Travel Information

Below is an example of an out-of-state travel information report, which may be presented as a document or narrative.

Destination	Purpose	District Personnel	District Costs
Tampa, FL	Federal Grant Program Convention	Sandy Beech, Superintendent	\$1,570

Supplement 3: Quick Reference Sheet

Budget Transparency 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

BUDGET TRANSPARENCY REQUIREMENTS

Below are the requirements found in MCL 388.1618 Subsections 2, 3, and 11.

(2) A district or intermediate district shall adopt an annual budget in a manner that complies with the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a. Within 15 days after a board adopts its annual operating budget for the following school fiscal year, or after a board adopts a subsequent revision to that budget, the district shall make all of the following available through a link on its website homepage, or may make the information available through a link on its intermediate district's website homepage, in a form and manner prescribed by the department:

(a) The annual operating budget and subsequent budget revisions.

(b) Using data that have already been collected and submitted to the department, a summary of district expenditures for the most recent fiscal year for which they are available, expressed in the following 2 visual displays:

(i) A chart of personnel expenditures, broken into the following subcategories:

(A) Salaries and wages.

(B) Employee benefit costs, including, but not limited to, medical, dental, vision, life, disability, and long-term care benefits.

(C) Retirement benefit costs.

(D) All other personnel costs.

(ii) A chart of all district expenditures, broken into the following subcategories:

(A) Instruction.

(B) Support services.

(C) Business and administration.

(D) Operations and maintenance.

(c) Links to all of the following:

(i) The current collective bargaining agreement for each bargaining unit.

(ii) Each health care benefits plan, including, but not limited to, medical, dental, vision, disability, long-term care, or any other type of benefits that would constitute health care services, offered to any bargaining unit or employee in the district.

(iii) The audit report of the financial audit conducted under subsection (4) for the most recent fiscal year for which it is available.

(iv) The bids required under section 5 of the public employees health benefit act, 2007 PA 106, MCL 124.75.

(v) The district's written policy governing procurement of supplies, materials, and equipment.

(vi) The district's written policy establishing specific categories of reimbursable expenses, as described in section 1254(2) of the revised school code, MCL 380.1254.

(vii) Either the district's accounts payable check register for the most recent school fiscal year or a statement of the total amount of expenses incurred by board members or employees of the district that were reimbursed by the district for the most recent school fiscal year.

(d) The total salary and a description and cost of each fringe benefit included in the compensation package for the superintendent of the district and for each employee of the district whose salary exceeds \$100,000.00.

- (e) The annual amount spent on dues paid to associations.
- (f) The annual amount spent on lobbying or lobbying services. As used in this subdivision, "lobbying" means that term as defined in section 5 of 1978 PA 472, MCL 4.415.
- (g) Any deficit elimination plan or enhanced deficit elimination plan the district was required to submit under this article.
- (h) Identification of all credit cards maintained by the district as district credit cards, the identity of all individuals authorized to use each of those credit cards, the credit limit on each credit card, and the dollar limit, if any, for each individual's authorized use of the credit card.
- (i) Costs incurred for each instance of out-of-state travel by the school administrator of the district that is fully or partially paid for by the district and the details of each of those instances of out-of-state travel, including at least identification of each individual on the trip, destination, and purpose.
- (3) For the information required under subsection 2a, 2bi, and 2c, an intermediate district shall provide the same information in the same manner as required for a district under subsection (2).
- (11) If a district or intermediate district does not comply with subsection (2), the department may withhold up to 10% of the state school aid otherwise payable to the district or intermediate district under this article, beginning with the next payment due to the district or intermediate district, until the district or intermediate district complies with subsection (2). If the district or intermediate district does not comply with subsection (2) by the end of the fiscal year, the district or intermediate district forfeits the amount withheld.