

(Timeline for Online Posting of Financial Information)

The Public School Financial Transparency Act, C.R.S. [22-44-301](#) et seq. (the Act) requires the district to post financial information online, in a downloadable format, for free public access, in accordance with the following timeline. The Act requires the district to update any required information within sixty days of the district's completion or receipt of the applicable report, statement or document. Once posted, the Act requires the district to maintain the prior two budget years' financial information online until the end of the current budget year.

<p>Commencing July 1, 2010 and on a continuing basis thereafter</p>	<p>Annual budget Annual audited financial statements Quarterly financial statements* Salary schedules or policies pertaining to salaries [C.R.S. <a href="#">22-44-304</a> (1)(a)]</p>
<p>Commencing July 1, 2011 and on a continuing basis thereafter</p>	<p>Accounts payable check registers and credit, debit and purchase card statements* [C.R.S. <a href="#">22-44-304</a> (1)(b)]</p>
<p>Commencing July 1, 2012 and on a continuing basis thereafter</p>	<p>Investment performance reports* [C.R.S. <a href="#">22-44-304</a> (1)(c)]</p>
<p>Commencing July 1, 2015 and on a continuing basis thereafter</p>	<p>Actual expenditures, including salary and benefit expenditures reported by job category specified in the chart of accounts, at the district level and school-site level. [C.R.S. <a href="#">22-44-304</a>(1)(d)]</p>

NOTE 1: Beginning July 1, 2015, all school districts must use a standard website template to display the legally required financial information on the district's website. C.R.S. [22-44-304](#)(4). The state financial policies and procedures advisory committee is tasked with creating the standard template.

*NOTE 2: Those reports with an asterisk (\*) will no longer be required to be posted beginning July 1, 2017 because these statutory provisions are repealed.*

ADOPTED: May 10, 2012  
 REVISED: April 16, 2015