

90 (ii) employee compensation information.

91 (b) The plan is not required to submit other financial information to the division,
92 including:

93 (i) revenue transactions;

94 (ii) account owner transactions; and

95 (iii) fiduciary or commercial information, as defined in Section 53B-12-102.

96 (6) (a) As used in this Subsection (6):

97 (i) "Local education agency" means a school district or a charter school.

98 (ii) "New school building project" means the construction of a school that did not
99 previously exist in a local education agency.

100 (iii) "Significant school remodel" means the upgrading, changing, alteration,
101 refurbishment, modification, or complete substitution of an existing school in a local education
102 agency with a project cost equal to or in excess of \$2,000,000.

103 (b) For each new school building project or significant school remodel, the local
104 education agency shall:

105 (i) prepare an annual school plant capital outlay report; and

106 (ii) submit the report:

107 (A) to the division for publication on the Utah Public Finance Website; and

108 (B) in a format, including any raw data or electronic formatting, ~~H~~→ [required by rule made
109 by the division in accordance with Section 63A-3-404] prescribed by applicable division

109a policy ←H .

110 (c) The local education agency shall include in the capital outlay report described in
111 Subsection (6)(b)(i) the following information as applicable to each new school building
112 project or significant school remodel:

113 (i) the name and location of the project or remodel;

114 (ii) construction and design costs, including:

115 (A) the purchase price or lease terms of any real property acquired or leased for the
116 project or remodel;

117 (B) facility construction;

118 (C) facility and landscape design;

119 (D) applicable impact fees; and

120 (E) furnishings and equipment;

- 121 (iii) the gross square footage of the project or remodel;
 122 (iv) the year construction was completed; and
 123 (v) the final student capacity of the new school building project or, for a significant
 124 school remodel, the increase or decrease in student capacity created by the remodel.
 125 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (6)(c),
 126 the local education agency shall report the actual cost, fee, or other expense.
 127 (ii) The division may ~~H~~→ [adopt by rule a requirement] require ←~~H~~ that a local
 127a education agency provide
 128 further itemized data on information listed in Subsection (6)(c).
 129 (e) (i) No later than May 15, 2015, a local education agency shall provide the division a
 130 school plant capital outlay report for each new school building project and significant school
 131 remodel completed on or after July 1, 2004, and before May 13, 2014.
 132 (ii) For a new school building project or significant school remodel completed after
 133 May 13, 2014, the local education agency shall provide the school plant capital outlay report
 134 described in this Subsection (6) to the division annually by a date designated by the division.
 135 ~~[(6)]~~ (7) A person who negligently discloses a record that is classified as private,
 136 protected, or controlled by Title 63G, Chapter 2, Government Records Access and
 137 Management Act, is not criminally or civilly liable for an improper disclosure of the record if
 138 the record is disclosed solely as a result of the preparation or publication of the Utah Public
 139 Finance Website.

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