

212 (B) in a format, including any raw data or electronic formatting, prescribed by
213 applicable policy established by the state auditor.

214 (c) The local education agency shall include in the capital outlay report described in
215 Subsection (7)(b)(i) the following information as applicable to each new school building
216 project or significant school remodel:

217 (i) the name and location of the new school building project or significant school
218 remodel;

219 (ii) construction and design costs, including:

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

222 (B) facility construction;

223 (C) facility and landscape design;

224 (D) applicable impact fees; and

225 (E) furnishings and equipment;

226 (iii) the gross square footage of the project or remodel;

227 (iv) the year construction was completed; and

228 (v) the final student capacity of the new school building project or, for a significant
229 school remodel, the increase or decrease in student capacity created by the remodel.

230 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (7)(c),
231 the local education agency shall report the actual cost, fee, or other expense.

232 (ii) The state auditor may require that a local education agency provide further itemized
233 data on information listed in Subsection (7)(c).

234 (e) (i) No later than May 15, 2015, a local education agency shall provide the state
235 auditor a school plant capital outlay report for each new school building project and significant
236 school remodel completed on or after July 1, 2004, and before May 13, 2014.

237 (ii) For a new school building project or significant school remodel completed after
238 May 13, 2014, the local education agency shall provide the school plant capital outlay report
239 described in this Subsection (7) to the state auditor annually by a date designated by the state
240 auditor.

241 (8) A URS-participating employer shall provide employee compensation information
242 for each fiscal year ending on or after June 30, ~~H~~→ [2021] 2022 ←~~H~~ :

274 (ii) "URS-participating employer" does not include the Utah State Retirement Office
275 created in Section 49-11-201.";

276 (3) Subsection 67-3-12(3)(a) is amended to read:

277 "(a) permit Utah taxpayers to:

278 (i) view, understand, and track the use of taxpayer dollars by making public financial
279 information available on the Internet for participating state entities, independent entities, [and]
280 participating local entities, and URS-participating employers using the [Utah Public Finance
281 Website] website; and

282 (ii) link to websites administered by participating local entities [or], independent
283 entities, or URS-participating employers that do not use the [Utah Public Finance Website]
284 website for the purpose of providing [participating local entities' or independent entities']
285 public financial information as required by this [part] section and by rule made under [Section
286 63A-1-204] Subsection (8)"; and

287 (4) the following language is inserted as a new Subsection 67-3-12(9):

288 "(9) The rules made under Subsection (8) shall require a URS-participating employer to
289 provide employee compensation information for each fiscal year ending on or after June 30,

290 ↔ [2021] 2022 ↔ :

291 (a) to the state auditor for posting on the public finance website; or

292 (b) (i) through the URS-participating employer's own website; and

293 (ii) via a link to the website described in Subsection (9)(b)(i), submitted to the state
294 auditor for posting on the public finance website."