

**Effective 5/12/2015**

**Superseded 5/10/2016**

**63A-3-401 Definitions.**

As used in this part:

- (1) "Board" means the Utah Transparency Advisory Board created under Section 63A-3-403.
- (2) "Division" means the Division of Finance of the Department of Administrative Services.
- (3)
  - (a) "Independent entity," except as provided in Subsection (3)(c), means the same as that term is defined in Section 63E-1-102.
  - (b) "Independent entity" includes an entity that is part of an independent entity described in this Subsection (3), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.
  - (c) "Independent entity" does not include:
    - (i) the Workers' Compensation Fund created in Section 31A-33-102; or
    - (ii) the Utah State Retirement Office created in Section 49-11-201.
- (4) "Participating local entity" means each of the following local entities, if the entity meets the size or budget thresholds established by the board under Subsection 63A-3-403(3)(e):
  - (a) a county;
  - (b) a municipality;
  - (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts;
  - (d) a special service district under Title 17D, Chapter 1, Special Service District Act;
  - (e) a school district;
  - (f) a charter school;
  - (g) except for a taxed interlocal entity described in Section 11-13-315, an interlocal entity as defined in Section 11-13-103; and
  - (h) except for a taxed interlocal entity described in Section 11-13-315, an entity that is part of an entity described in Subsections (4)(a) through (g), if the entity is considered a component unit of the entity described in Subsections (4)(a) through (g) under the governmental accounting standards issued by the Governmental Accounting Standards Board.
- (5)
  - (a) "Participating state entity" means the state of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees, and institutions.
  - (b) "Participating state entity" includes an entity that is part of an entity described in Subsection (5)(a), if the entity is considered a component unit of the entity described in Subsection (5)(a) under the governmental accounting standards issued by the Governmental Accounting Standards Board.
- (6) "Public financial information" means records that are required to be made available on the Utah Public Finance Website, a participating local entity's website, or an independent entity's website as required by this part, and as the term "public financial information" is defined by rule under Section 63A-3-404.