

**17B-1-701 Definitions.**

As used in this part:

- (1) "Audit reports" means the reports of any independent audit of the district performed by:
  - (a) an independent auditor as required by Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act;
  - (b) the state auditor; or
  - (c) the legislative auditor.
- (2) "Board" means the local district board of trustees.
- (3) "Budget" means a plan of financial operations for a fiscal year that includes:
  - (a) estimates of proposed expenditures for given purposes and the proposed means of financing them;
  - (b) the source and amount of estimated revenue for the district for the fiscal year;
  - (c) fund balance in each fund at the beginning of the fiscal year and the projected fund balance for each fund at the end of the fiscal year; and
  - (d) capital projects or budgets for proposed construction or improvement to capital facilities within the district.
- (4) "Constituent entity" means any county, city, or town that levies property taxes within the boundaries of the district.
- (5)
  - (a) "Customer agencies" means those governmental entities, except school districts, institutions of higher education, and federal government agencies that purchase or obtain services from the local district.
  - (b) "Customer agencies" for purposes of state agencies means the state auditor.

Renumbered and Amended by Chapter 329, 2007 General Session