

**Effective 5/13/2014**

**10-5-102.5 Definitions.**

As used in this chapter:

- (1) "Enterprise fund" means a fund as defined by the Governmental Accounting Standards Board that is used by a municipality to report an activity for which a fee is charged to users for goods or services.
- (2) "Fund" is as defined by the Governmental Accounting Standards Board as reflected in the Uniform Accounting Manual for All Local Governments prepared by the Office of the Utah State Auditor.
- (3) "General fund" is as defined by the Governmental Accounting Standards Board as reflected in the Uniform Accounting Manual for All Local Governments prepared by the Office of the Utah State Auditor.
- (4) "Interfund loan" means a loan of cash from one fund to another, subject to future repayment.
- (5) "Town general fund" means the general fund used by a town.
- (6) "Utility" means a utility owned by a town, in whole or in part, that provides electricity, gas, water, or sewer, or any combination of them.

Enacted by Chapter 176, 2014 General Session

Enacted by Chapter 253, 2014 General Session

Amended by Chapter 253, 2014 General Session, (Coordination Clause)

Enacted by Chapter 377, 2014 General Session