

***Superseded 5/10/2016***

**11-52-102 Definitions.**

As used in this chapter:

- (1) "Federal receipts" means the federal financial assistance, as defined in 31 U.S.C. Sec. 7501, that is reported as part of a single audit.
- (2) "Political subdivision" means:
  - (a) a county, as defined in Section 17-50-101;
  - (b) a municipality, as defined in Section 10-1-104;
  - (c) a local district, as defined in Section 17B-1-102;
  - (d) a special service district, as defined in Section 17D-1-102;
  - (e) an interlocal entity, as defined in Section 11-13-103;
  - (f) a community development and renewal agency created under Title 17C, Limited Purpose Local Government Entities - Community Development and Renewal Agencies Act;
  - (g) a local building authority, as defined in Section 17D-2-102; or
  - (h) a conservation district, as defined in Section 17D-3-102.
- (3) "Single audit" has the same meaning as defined in 31 U.S.C. Sec. 7501.