

([i] j) The word "cost" as applied to a water system or a sewerage system shall include the purchase price of any such system or the cost of acquiring all of the capital stock of the corporation owning such system and the amount to be paid to discharge all of its obligations in order to vest title to the system or any part thereof in the District, the cost of improvements, the cost of all lands, properties, rights, easements, franchises, and permits acquired; the cost of all machinery and equipment, financing charges, interest prior to and during construction and for one year after completion of construction, cost of engineering and legal services, plans, specifications, surveys, estimates of cost and of revenues, other expenses, necessary or incident to the determining of the feasibility or practicability of any such acquisition, improvement, or construction, administrative expenses, and such other expenses as may be necessary or incident to the financing herein authorized, to the acquisition, improvement, construction of a water system or a sewerage system and the placing of the same in operation by the District. Any obligation or expense incurred by the District prior to the issuance of [revenue] bonds under the provisions of this sub-title for engineering studies and for estimates of cost and of revenues and for other technical or professional services which may be utilized in the acquisition, improvement or construction of such system, may be regarded as a part of the cost of such system.

([j] k) The term "Federal agency" shall mean and include the United States of America, any department or bureau thereof, and any agency or instrumentality of the United States of America heretofore established or which may be established or created hereafter.

([k] l) The term "project" shall mean any water system, sewer system and any combination or part or parts thereof owned, constructed or operated by a District under the provisions of this sub-title.

646. The governing body of a county may, by ordinance or resolution, or the governing bodies of two or more counties may by ordinances or resolutions, signify their intention to create a District to acquire, construct, reconstruct, extend, repair, improve, maintain and operate a project under an appropriate name and title, containing the word "District", which shall be a public body politic and corporate.

Each such ordinance or resolution shall include articles of incorporation which shall set forth:

- (a) The name of the "District".
- (b) A statement that such District is formed under this sub-title.
- (c) The name of the incorporating county or counties.
- (d) The names, addresses and terms of office of the first members of the Commission of said District.
- (e) The purpose or purposes for which the [Authority] District is to be created or is created [.] ; *such purpose may include a description of the area within which the District shall exercise the powers conferred by this sub-title. In the absence of such a description, the District shall be deemed to be formed to exercise its powers within the entire incorporating county or counties insofar as permitted by the provisions of this sub-title.*