

**281—99.1(257) Definitions.**

“*Area education agency*” or “*AEA*” means a school corporation organized under Iowa Code chapter 273.

“*Basis of accounting*” means the accrual/modified accrual accounting basis under generally accepted accounting principles (GAAP) as defined by the governmental accounting standards board (GASB) as of October 4, 2023.

“*Basis of budgeting*” means the accrual/modified accrual budgeting basis under GAAP as defined by the GASB as of October 4, 2023.

“*SBRC*” means the school budget review committee appointed pursuant to Iowa Code section 257.30.

“*School district*” means a school corporation organized under Iowa Code chapter 274.

“*Unique*” means highly unusual, extraordinary; unparalleled.

“*Unusual*” means not usual or common; rare; constituting or occurring as an exception; not ordinary or average.

“*Usual*” means that which past experience has shown to be normal or common or is anticipated to become normal or common, hence an expected or predictable event.

[ARC 7417C, IAB 12/27/23, effective 1/31/24]