

281—99.1 (257) Definitions. For the purposes of this chapter, the following definitions shall be used.

“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).

“Basis of budgeting” means the accrual/modified accrual budgeting basis under GAAP as defined by the GASB.

“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; affecting very few school districts or AEAs.

“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; that which affects more than just a few school districts or AEAs.

[ARC 0013C, IAB 2/22/12, effective 3/28/12]