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## 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.

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