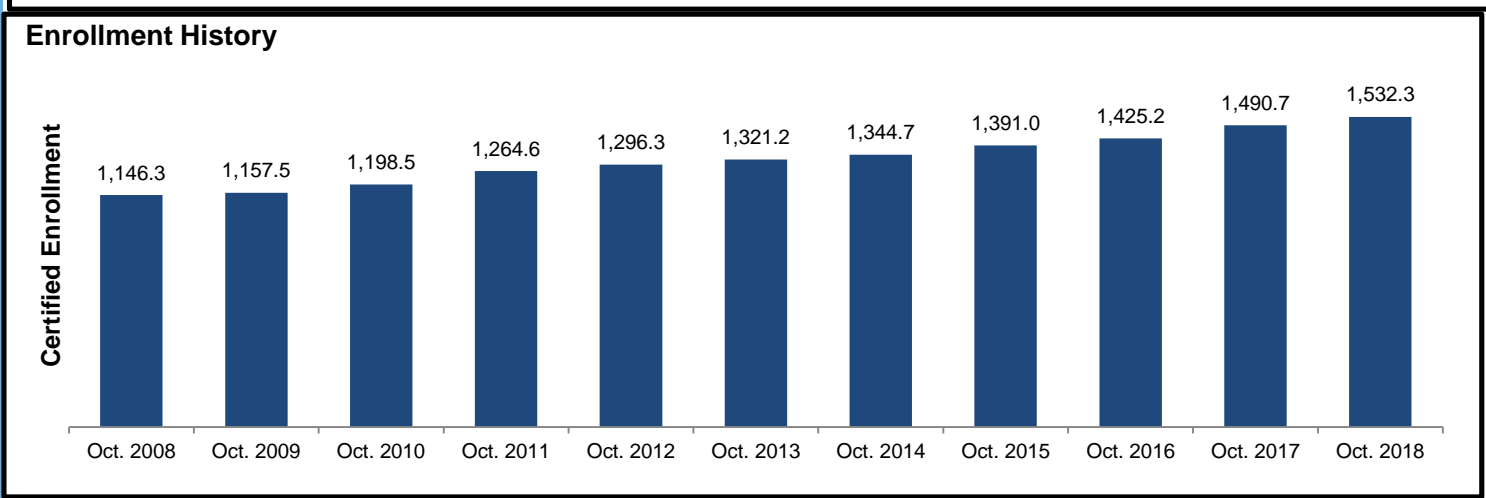
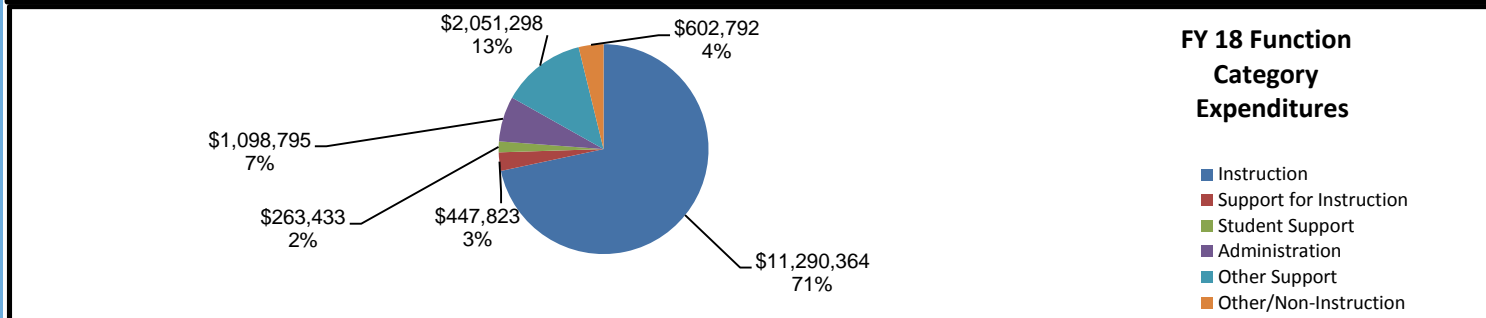
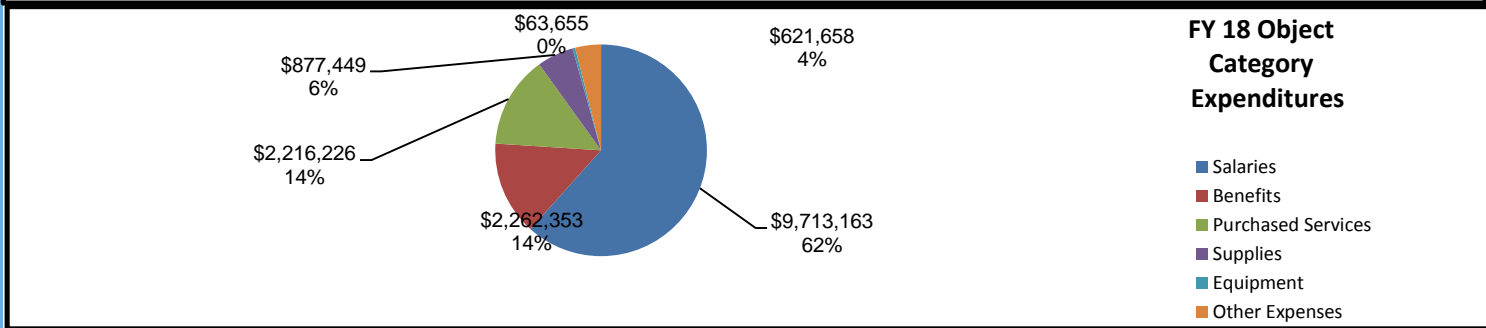
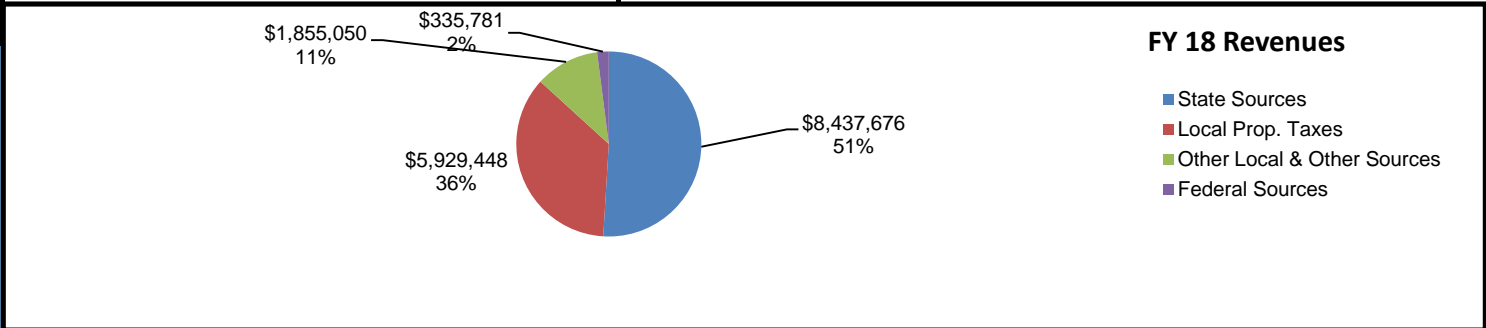


# IASB School District General Fund Fiscal Facts

## Gilbert

Six Important District Financial Facts: General Fund Revenues and Expenditures, Enrollment Trend, Financial Solvency Ratio Trend, Unspent Authorized Budget (UAB) Percentage Trend, Cash/Unspent Balance Trends, Certified Staffing Levels, and Property Tax Rates.

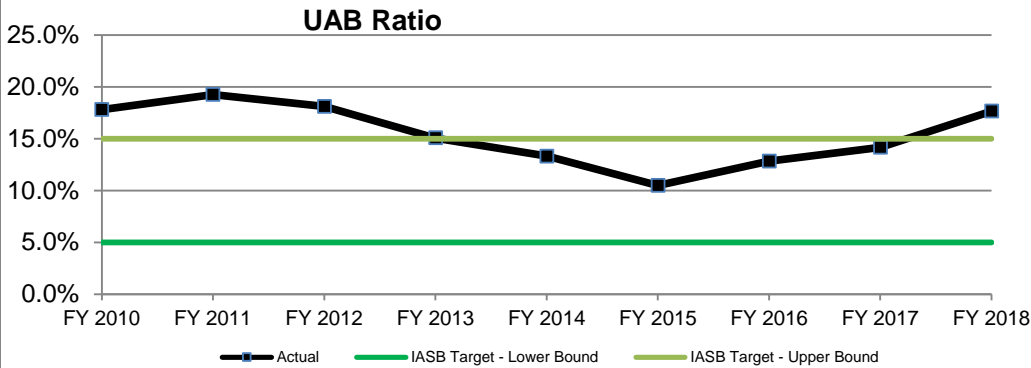
Total General Fund Revenues= \$	<b>16,557,954</b>	Total General Fund Expenditures= \$	<b>15,754,504</b>
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# IASB School District General Fund Fiscal Facts

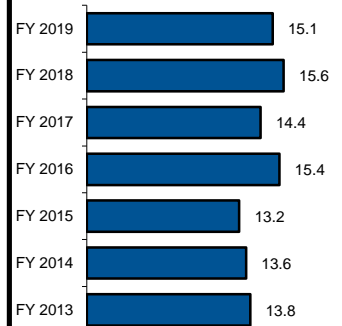
## Gilbert

**Unspent Authorized Budget (UAB) Ratio:** IASB recommends a financial UAB ratio range of 5-15%, not to exceed 25%. This is a key indicator that represents the amount of spending authority remaining at the end of a fiscal year. A negative value is a violation of Iowa law and will require a district to develop and implement a corrective action plan.

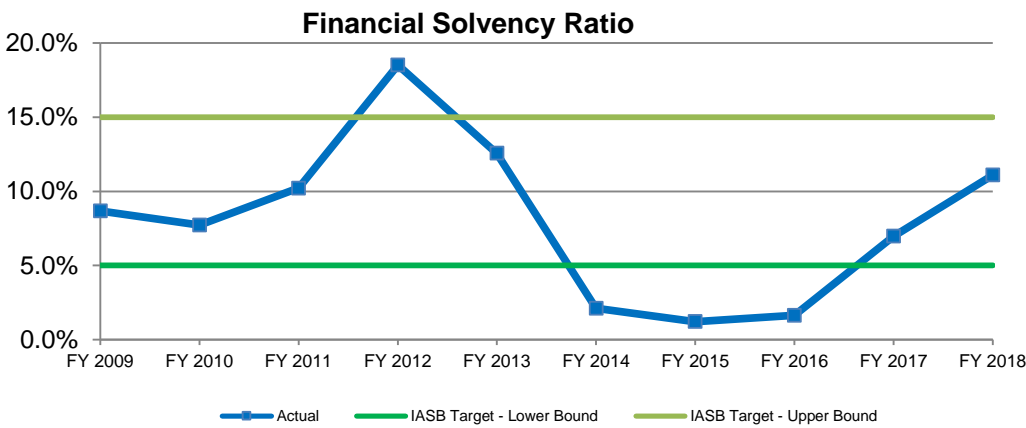


## Certified Staffing Levels

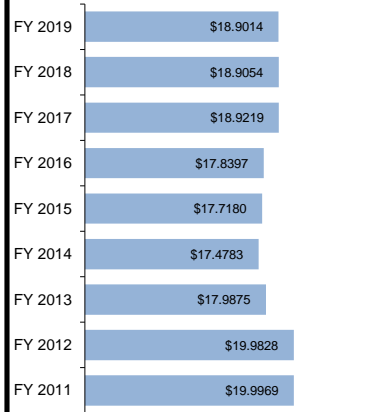
Enr. Served/FTE Certified Staff (Counselor, Teacher Librarian, Regular Ed. Teacher, Early Childhood Spec. Ed., & Spec. Ed. Teacher)



**Financial Solvency Ratio:** IASB recommends a financial solvency ratio range of 5-15%, not to exceed 25%. The financial solvency ratio is a measure of unobligated resources at a point in time (usually at year end as shown here).



## School District Total Property Tax Rates (Per \$1,000 of taxable valuations)



**General Fund Balances History:** It is important to monitor the trendlines for each of these measures.

