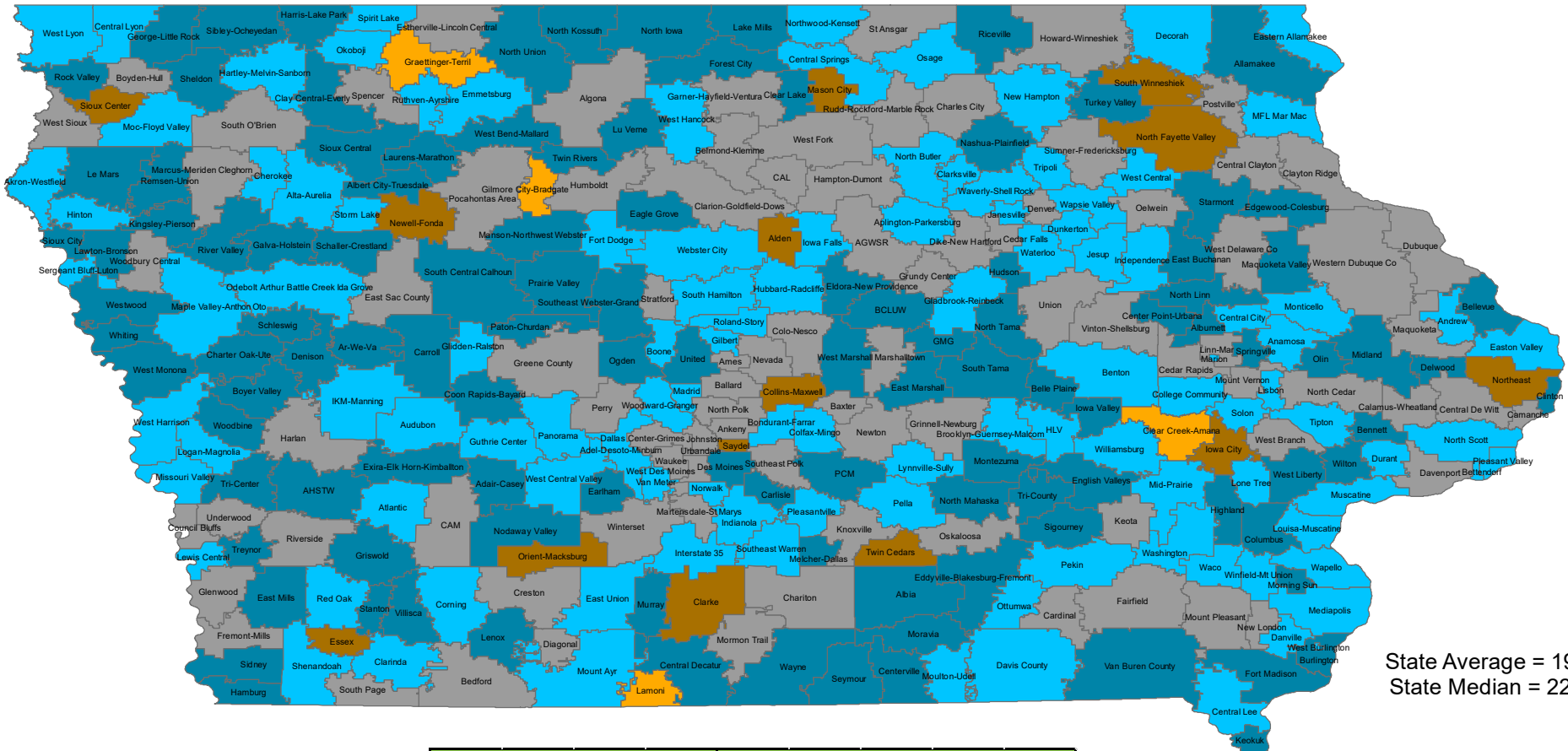




# Iowa Association of School Boards

## School District General Fund Solvency Ratio by District - FY 2021

[Click Here for District Specific Data](#)



State Average = 19.9%  
State Median = 22.2%

### Legend

#### Solvency Ratio

- 18.5% to 0.0% (4 Districts)
- 0.1% to 6.9% (14 Districts)
- 7.0% to 17.0% (87 Districts)
- 17.1% to 25.0% (109 Districts)
- 25.1% to 92.4% (113 Districts)

Solvency Ratio equals:	$\frac{\text{Assigned plus unassigned fund balances}}{\text{Total revenue minus AEA Flowthrough}}$
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#### Notes:

- Solvency Ratio is calculated by dividing the sum of the assigned and unassigned General Fund balances by the actual General Fund revenues (less the AEA flow through) of the school district for the fiscal year.
- IASB recommends a Solvency Ratio between 7%-17%, not to exceed 25%.

Sources:  
Iowa Department of Education, CAR file  
IASB analysis and calculations