

FY 2021-2022 DISTRICT AND CHARTER FINANCIAL HEALTH ANALYSIS

School	Asset Sufficiency Ratio (ASR) Benchmark ≥ 1			Operating Reserve Ratio (ORR) Benchmark ≥ .0192			Operating Margin Ratio (OMR) Benchmark ≥ .01			Change in Fund Balance Ratio (CFBR) Benchmark > 0			Default of loan covenant or delinquent on payment	Accreditation Issues Current Year	Accreditation Issues Prior Year	CDE Comment 20-21
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020				
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020				
DCSD	3.84	5.63	4.17	0.24	0.25	0.17	0.02	0.06	0.03	0.09	0.31	0.21	No	None	None	None
Academy	19.75	12.87	8.70	0.87	0.77	0.76	0.09	0.04	0.09	0.14	0.06	0.15	No	Spending exceeded appropriations in Special Revenue fund	None	None
American Academy	7.61	5.43	3.32	0.30	0.20	0.19	0.08	0.00	0.00	0.44	0.04	0.06	No	None	None	None
Aspen View	5.72	33.49	2.41	0.74	2.02	0.28	-0.58	0.05	0.03	-0.33	4.19	0.13	No	Spending exceeded appropriations	Spending exceeded appropriations; Audit was submitted late for 3rd year in a row	Ensure the Federal Form 990 is posted for all the required fiscal years Fin Dec reflects assigned fund balance audit relects committed, this should match Correct Waiver heading and move all waivers under heading
Ben Franklin	6.65	6.78	5.13	0.71	0.67	0.61	0.07	0.06	0.07	0.12	0.10	0.15	No	None	None	Ensure salary schedules posted for all required fiscal years
Challenge to Excellence	9.31	6.27	8.68	0.46	0.62	0.64	-0.07	0.03	0.08	-0.12	0.05	0.16	No	None	None	None
DCS Montessori	6.02	5.69	3.86	0.27	0.27	0.23	0.03	0.02	0.02	0.13	0.08	0.08	No	None	None	Ensure the Federal Form 990 is posted for all the required fiscal years Fin Dec reflects assigned fund balance audit relects committed, this should match

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	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020				
	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020				
Global Village	2.72	1.43	1.64	0.09	0.02	0.05	0.06	-0.02	0.00	2.65	-0.48	0.02	Yes, but discharged after year end	None	Spending exceeded appropriations; Board resolution approving use of fund balance; Negative Unassigned fund balance	None
HOPE	2.17	3.63	1.74	0.088	0.108	0.066	0.02	0.01	0.05	0.38	0.10	3.04	No	None	None	Correct Waiver heading and move all waivers under heading Fund balance on FIN DEC does not tie to audit
Leman	15.72	14.69	5.57	0.57	0.49	0.44	0.15	0.15	0.28	0.44	0.59	5.99	No	None	None	None
NorthStar	9.06	8.72	6.23	0.40	0.40	0.43	0.00	-0.02	0.02	0.00	-0.04	0.53	No	None	None	Fin dec reflects fund balance as assigned should be restricted to match audit
Parker Core Knowledge	7.99	10.06	5.46	0.47	0.43	0.36	0.07	0.06	0.01	0.19	0.16	0.03	No	None	None	Ensure the Federal Form 990 is posted for all the required fiscal years
Parker Performing Arts	4.11	3.19	1.40	0.21	0.16	0.06	0.06	0.01	-0.02	0.41	1.12	0.58	No	None	None	Negative Unassigned balance - Accreditaion incorrect
Platte River	5.43	5.96	4.93	0.33	0.38	0.51	-0.07	-0.14	0.13	-0.11	-0.05	0.39	No	None	None	None
Renaissance Secondary School	5.00	3.69	3.41	0.21	0.16	0.22	0.05	-0.05	-0.02	0.31	-0.24	0.45	No	None	None	Fund balance breakout on pipeline does not tie to audit

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	2022	2021	2020	2022	2021	2020	2022	2021	2020	2022	2021	2020				
Sky View	7.95	6.30	3.76	0.36	0.26	0.24	0.09	0.01	0.00	0.37	0.03	1.12	No	None	None	Ensure FIN DEC mirrors the audit going forward
STEM	11.50	9.26	7.46	0.74	0.61	0.66	0.08	0.01	0.09	0.14	0.01	0.50	No	None	None	Salary schedule link is incorrect; Please ensure FIN DEC mirrors the audit going forward
World Compass	6.35	7.84	2.72	0.32	0.30	0.27	0.03	-0.02	0.01	0.11	0.22	0.21	No	None	None	Financial Transparency webpage link was broken