

	FY 2022-2023 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 21-22
	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021		2023	2022	2022
DCSD	4.10	3.84	5.63	0.23	0.24	0.25	0.01	0.02	0.06	0.04	0.09	0.31	No	None	None	Financial transparency missing Standardized description for automatic waivers was not listed.
Academy	16.84	19.75	12.87	0.71	0.87	0.77	-0.01	0.09	0.04	-0.01	0.14	0.06	No	None	Spending exceeded appropriations in Special Revenue fund	Financial transparency discrepancy - waivers and standard description of waivers posted in incorrect place
American Academy	10.96	7.61	5.43	0.32	0.30	0.20	0.05	0.08	0.00	0.21	0.44	0.04	No	None	None	None
Aspen View	8.82	5.72	33.49	0.44	0.74	2.02	0.07	-0.58	0.05	0.19	-0.33	4.19	No	Spending exceeded appropriations in Special Revenue fund	Spending exceeded appropriations	Financial transparency discrepancy - standard description of waivers posted in incorrect place

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	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021		2023	2022	2022
Ben Franklin	10.91	6.65	6.78	0.73	0.71	0.67	0.05	0.07	0.06	0.07	0.12	0.10	No	None	None	None
Challenge to Excellence	16.55	9.31	6.27	0.92	0.46	0.62	0.25	-0.07	0.03	0.56	-0.12	0.05	No	None	None	Building and copier lease payments recorded incorrectly should be 0900 and 0913
DCS Montessori	6.19	6.02	5.69	0.26	0.27	0.27	0.02	0.03	0.02	0.08	0.13	0.08	No	None	None	Fund equity codes are incorrect and do not align with the audit
Global Village	3.68	2.72	1.43	0.18	0.09	0.02	0.08	0.06	-0.02	1.02	2.65	-0.48	Did not meet att financial covenant requirements	None	None	Fund equity codes are incorrect and do not align with the audit
HOPE	2.00	2.17	3.63	0.05	0.09	0.11	-0.04	0.02	0.01	-0.43	0.38	0.10	No	Spending exceeded appropriations. and Negative unassigned fund balance.	None	Financial transparency discrepancy - standard description of waivers posted in incorrect place, fund equity codes are incorrect and do not align with the audit

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	2023	2022	2021	2023	2022	2021	2023	2022	2021	2023	2022	2021		2023	2022	2022
Leman	5.96	15.72	14.69	0.66	0.57	0.49	0.14	0.15	0.15	0.32	0.44	0.59	No	None	None	None
NorthStar	8.87	9.06	8.72	0.36	0.40	0.40	0.00	0.00	-0.02	0.01	0.00	-0.04	No	None	None	None
Parker Core Knowledge	5.73	7.99	10.06	0.41	0.47	0.43	0.01	0.07	0.06	0.02	0.19	0.16	No	None	None	Financial Transparency website missing CDE school Finance division link.
Parker Performing Arts	3.77	4.11	3.19	0.21	0.21	0.16	-0.02	0.06	0.01	0.15	0.41	1.12	School did not meet debt service coverage ratio. May constitute a default.	None	None	Financial Transparency website missing salary schedules or policies.
Platte River	5.67	5.37	5.96	0.35	0.33	0.38	0.03	-0.07	-0.14	0.08	-0.11	-0.05	No	None	None	None
Renaissance Secondary School	4.29	5.00	3.69	0.21	0.21	0.16	0.03	0.05	-0.05	0.20	0.31	-0.24	No	None	None	None
Sky View	11.29	9.27	6.30	0.37	0.36	0.26	0.05	0.09	0.01	0.15	0.40	0.03	No	None	None	None
STEM	11.86	11.50	9.26	0.79	0.74	0.61	0.05	0.08	0.01	0.08	0.14	0.01	No	Spending exceeded appropriations	None	None

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	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>		<u>2023</u>	<u>2022</u>	<u>2022</u>
World Compass	13.66	6.35	7.84	0.31	0.32	0.30	0.03	0.03	-0.02	0.11	0.11	0.22	No	None	None	Financial Transparency detailed adopted budget should also be posted, salary schedules or policies were missing.