

**FY 2023-2024 DISTRICT AND CHARTER FINANCIAL HEALTH ANALYSIS**

| School                  | Asset Sufficiency Ratio (ASR)<br>Benchmark ≥ 1 |       |       | Operating Reserve Ratio (ORR)<br>Benchmark ≥ .0192 |      |      | Operating Margin Ratio (OMR)<br>Benchmark ≥ .01 |       |       | Change in Fund Balance Ratio (CFBR)<br>Benchmark > 0 |       |       | Default of loan covenant or delinquent on payment | Accreditation Issues Current Year | Accreditation Issues Prior Year                          | CDE Comment 22-23                              |      |      |      |
|-------------------------|--|-------|-------|--|------|------|---|-------|-------|--|-------|-------|---|-----------------------------------|--|--|------|------|------|
|                         | 2024   | 2023  | 2022  | 2024   | 2023 | 2022 | 2024  | 2023  | 2022  | 2024   | 2023  | 2022  |   |                                   |  |  | 2024 | 2023 | 2023 |
|                         | DCSD   | 4.18  | 4.23  | 3.84   | 0.22 | 0.23 | 0.24  | 0.01  | 0.00  | 0.02   | 0.11  | 0.04  |   |                                   |  |  | 0.09 | No   | None |
| Academy                 | 17.44  | 16.84 | 19.75 | 0.83   | 0.71 | 0.87 | 0.12  | -0.01 | 0.09  | 0.19   | -0.01 | 0.14  | No  | None                              | None   | None   |      |      |      |
| American Academy        | 7.05   | 10.96 | 7.61  | 0.32   | 0.32 | 0.30 | 0.05  | 0.05  | 0.08  | 0.17   | 0.21  | 0.44  | No  | None                              | None   | None   |      |      |      |
| Aspen View              | 6.21   | 8.82  | 5.72  | 0.30   | 0.44 | 0.74 | -0.04   | 0.07  | -0.58 | -0.12  | 0.19  | -0.33 | No  | Spending exceeded appropriations  | Spending exceeded appropriations in Special Revenue fund | Ensure FIN DEC mirrors the audit going forward |      |      |      |
| Ben Franklin            | 7.70   | 10.91 | 6.65  | 0.62   | 0.73 | 0.71 | 0.01  | 0.05  | 0.07  | 0.01   | 0.07  | 0.12  | No  | None                              | None   | None   |      |      |      |
| Challenge to Excellence | 13.88  | 16.55 | 9.31  | 0.65   | 0.92 | 0.46 | 0.04  | 0.25  | -0.07 | 0.07   | 0.56  | -0.12 | No  | None                              | None   | None   |      |      |      |
| DCS Montessori          | 4.94   | 6.19  | 6.02  | 0.20   | 0.26 | 0.27 | -0.02   | 0.02  | 0.03  | -0.10  | 0.08  | 0.13  | No  | None                              | None   | Ensure FIN DEC mirrors the audit going forward |      |      |      |

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|------------------------------|--|-------|-------|--|------|------|---|-------|-------|--|-------|-------|---|-----------------------------------|--|--|
|                              | 2024   | 2023  | 2022  | 2024   | 2023 | 2022 | 2024  | 2023  | 2022  | 2024   | 2023  | 2022  |   |                                   |  |  |
|                              | 2024   | 2023  | 2022  | 2024   | 2023 | 2022 | 2024  | 2023  | 2022  | 2024   | 2023  | 2022  |   |                                   |  |  |
| Global Village               | 2.73   | 3.68  | 2.72  | 0.11   | 0.18 | 0.09 | -0.01   | 0.08  | 0.06  | -0.11  | 1.02  | 2.65  | No  | None                              | None   | Draft audit sent to CDE rather than final.     |
| HOPE                         | 2.13   | 2.00  | 2.17  | 0.05   | 0.05 | 0.09 | -0.01   | -0.04 | 0.02  | -0.13  | -0.43 | 0.38  | No  | Negative unassigned fund balance. | Spending exceeded appropriations and Negative unassigned fund balance. | Nutrition service net cash resource concern    |
| Leman                        | 19.51  | 5.96  | 15.72 | 0.68   | 0.66 | 0.57 | 0.13  | 0.14  | 0.15  | 0.29   | 0.32  | 0.44  | No  | None                              | None   | None   |
| NorthStar                    | 9.04   | 8.87  | 9.06  | 0.31   | 0.36 | 0.40 | 0.00  | 0.00  | 0.00  | 0.00   | 0.01  | 0.00  | No  | None                              | None   | None   |
| Parker Core Knowledge        | 8.66   | 5.73  | 7.99  | 0.48   | 0.41 | 0.47 | 0.08  | 0.01  | 0.07  | 0.21   | 0.02  | 0.19  | No  | None                              | None   | None   |
| Parker Performing Arts       | 5.53   | 3.77  | 4.11  | 0.25   | 0.21 | 0.21 | 0.04  | -0.02 | 0.06  | 0.22   | 0.15  | 0.41  | No  | None                              | None   | None   |
| Platte River                 | 7.88   | 5.67  | 5.37  | 0.44   | 0.35 | 0.33 | 0.12  | 0.03  | -0.07 | 0.45   | 0.08  | -0.11 | No  | None                              | None   | None   |
| Renaissance Secondary School | 4.81   | 4.29  | 5.00  | 0.21   | 0.21 | 0.21 | 0.04  | 0.03  | 0.05  | 0.29   | 0.20  | 0.31  | No  | Negative unassigned fund balance. | None   | None   |
| Sky View                     | 13.11  | 11.29 | 9.27  | 0.48   | 0.37 | 0.36 | 0.11  | 0.05  | 0.09  | 0.37   | 0.15  | 0.40  | No  | None                              | None   | Ensure FIN DEC mirrors the audit going forward |
| STEM                         | 19.17  | 11.86 | 11.50 | 0.75   | 0.79 | 0.74 | 0.06  | 0.05  | 0.08  | 0.10   | 0.08  | 0.14  | No  | None                              | Spending exceeded appropriations                                       | None   |

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|--------|--|------|-------|--|------|------|---|------|------|--|------|------|---|-----------------------------------|---------------------------------|-------------------|
|        | 2024   | 2023 | 2022  | 2024   | 2023 | 2022 | 2024  | 2023 | 2022 | 2024   | 2023 | 2022 |   | 2024                              | 2023                            | 2023              |
|        | World Compass                                  | 9.15 | 13.66 | 6.35   | 0.31 | 0.31 | 0.32  | 0.04 | 0.03 | 0.03   | 0.16 | 0.11 | 0.11  | No                                | None                            | None              |