

**All Funds Summary**  
**Q2 FY26 (as of 12/31/25)**

	Fund 11 General Fund	Fund 21 Food Services Fund	Fund 65 Ops & Maintenance Fund	School Total	Friends of Peak to Peak Total	Prairie View Total	TOTAL - ALL FUNDS
FY26 Beginning Non-Spendable Reserve	\$ 150,337	\$ 19,103	\$ -	\$ 169,440	\$ -	\$ -	\$ 169,440
FY26 Beginning Replacement Reserve	\$ 585,300	\$ -	\$ -	\$ 585,300	\$ -	\$ -	\$ 585,300
FY26 Beginning TABOR Reserve *	\$ 730,459	\$ 21,774	\$ 65,294	\$ 817,527	\$ -	\$ -	\$ 817,527
FY26 Beginning Restricted Fund Balance **	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 1,737,750	\$ 2,781,804	\$ 4,669,554
FY26 Beginning Unassigned Fund Balance	\$ 7,870,284	\$ 176,417	\$ 661,516	\$ 8,708,217	\$ 130,597	\$ -	\$ 8,838,814
<b>FY26 Total Beginning Fund Balance</b>	<b>\$ 9,486,380</b>	<b>\$ 217,294</b>	<b>\$ 726,810</b>	<b>\$ 10,430,484</b>	<b>\$ 1,868,347</b>	<b>\$ 2,781,804</b>	<b>\$ 15,080,635</b>
FY26 YTD Income	\$ 12,754,679	\$ 501,037	\$ 1,015,390	\$ 14,271,106	\$ 456,803	\$ 754,884	\$ 15,482,793
FY26 YTD Expenses	\$ 11,494,966	\$ 466,057	\$ 1,154,564	\$ 13,115,587	\$ 111,702	\$ 1,142,375	\$ 14,369,664
FY26 YTD Transfers	\$ 125,498	\$ 2,500	\$ -	\$ 127,998	\$ (24,317)	\$ (103,681)	\$ -
<b>FY26 YTD Net Income</b>	<b>\$ 1,385,211</b>	<b>\$ 37,479</b>	<b>\$ (139,174)</b>	<b>\$ 1,283,517</b>	<b>\$ 320,784</b>	<b>\$ (491,172)</b>	<b>\$ 1,113,128</b>
FY26 Non-Spendable Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY26 Replacement Reserve	\$ 585,300	\$ -	\$ -	\$ 585,300	\$ -	\$ -	\$ 585,300
FY26 TABOR Reserve	\$ 730,459	\$ 21,774	\$ 65,294	\$ 817,527	\$ -	\$ -	\$ 817,527
FY26 Restricted Fund Balance ***	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ 1,807,962	\$ 2,290,632	\$ 4,248,594
FY26 Unassigned Fund Balance	\$ 9,405,832	\$ 232,999	\$ 522,342	\$ 10,161,174	\$ 381,169	\$ -	\$ 10,542,342
<b>FY26 Ending Fund Balance</b>	<b>\$ 10,871,591</b>	<b>\$ 254,773</b>	<b>\$ 587,636</b>	<b>\$ 11,714,001</b>	<b>\$ 2,189,131</b>	<b>\$ 2,290,632</b>	<b>\$ 16,193,763</b>

Notes:

\* TABOR is 3% of all revenues excluding federal revenue

\*\* Fund 11 restricted fund is special ed reserve as required by contract with BVSD.

\*\*\* Friends restricted fund is scholarship and CD (add amounts)

**Peak to Peak Charter School - School Funds (Excluding Friends and PVI)  
Budget vs Actuals SUMMARY - July 1 , 2025 - December 31, 2025**

**Basis of Accounting:** Modified Accrual (excluding debt, leases, capital assets, and GASB adjustments (:

	FYE 06/30/25			FYE 06/30/26				
	Prior YTD Actuals 12/31/2024	Audited Prior Year Actuals FYE 6/30/2025	Prior YTD % of Final	Quarter Actuals 12/31/2025	YTD Actuals 12/31/2025	Annual Budget FYE 6/30/2026	YTD \$ Over Budget	YTD Vs Budget %
<b>Revenue</b>								
Local Revenue	\$ 2,482,930	\$ 4,199,969	59.12 %	\$ 2,151,036	\$ 4,748,258	\$ 4,189,265	\$ 558,993	113.34 %
State Revenue	\$ 11,315,765	\$ 22,680,535	49.89 %	\$ 4,729,949	\$ 9,416,830	\$ 22,873,800	\$ (13,456,970)	41.17 %
Federal Revenue	\$ 103,829	\$ 313,872	33.08 %	\$ 65,162	\$ 106,018	\$ 914,050	\$ (808,032)	11.60 %
<b>Total - Revenue</b>	<b>\$ 13,902,524</b>	<b>\$ 27,194,376</b>	<b>51.12 %</b>	<b>\$ 6,946,147</b>	<b>\$ 14,271,106</b>	<b>\$ 27,977,115</b>	<b>\$ (13,706,009)</b>	<b>51.01 %</b>
<b>Expense</b>								
Salary & Wages	\$ 5,531,855	\$ 12,681,762	43.62 %	\$ 3,351,903	\$ 5,642,648	\$ 13,199,047	\$ (7,556,399)	42.75 %
Benefits	\$ 1,808,242	\$ 4,167,244	43.39 %	\$ 1,090,985	\$ 1,863,603	\$ 4,466,942	\$ (2,603,339)	41.72 %
Purchased Professional & Technical Services	\$ 354,924	\$ 813,559	43.63 %	\$ 205,346	\$ 413,333	\$ 863,640	\$ (450,308)	47.86 %
Purchased Property Services	\$ 1,103,041	\$ 2,107,863	52.33 %	\$ 382,101	\$ 1,145,027	\$ 2,114,663	\$ (969,636)	54.15 %
Other Purchased Services	\$ 1,870,990	\$ 3,489,163	53.62 %	\$ 911,372	\$ 1,936,976	\$ 3,383,953	\$ (1,446,977)	57.24 %
Supplies	\$ 816,030	\$ 1,511,802	53.98 %	\$ 428,787	\$ 928,414	\$ 1,928,438	\$ (1,000,024)	48.14 %
Property	\$ 315,658	\$ 900,170	35.07 %	\$ 151,022	\$ 716,492	\$ 1,148,904	\$ (432,413)	62.36 %
Other Expenses	\$ 422,437	\$ 908,676	46.49 %	\$ 239,730	\$ 469,095	\$ 1,216,858	\$ (747,763)	38.55 %
<b>Total Expense</b>	<b>\$ 12,223,176</b>	<b>\$ 26,580,239</b>	<b>45.99 %</b>	<b>\$ 6,761,245</b>	<b>\$ 13,115,587</b>	<b>\$ 28,322,446</b>	<b>\$ (15,206,859)</b>	<b>46.31 %</b>
Transfer Revenue (Expense)	\$ 160,819	\$ 489,860	32.83 %	\$ 17,789	\$ 127,998	\$ 349,850	\$ (221,852)	36.59 %
<b>Total Change in Fund Balance</b>	<b>\$ 1,840,168</b>	<b>\$ 1,103,997</b>	<b>166.68 %</b>	<b>\$ 202,691</b>	<b>\$ 1,283,517</b>	<b>\$ 4,519</b>	<b>\$ 1,278,998</b>	<b>28,403.05 %</b>
				\$ (0)	\$ 0	\$ (0)		

(1) PERA unfunded liability, PERA OPEB (Other Post-Employment Benefit), long-term leases (e.g. buses), and unused paid leave.

**Peak to Peak Charter School  
Budget vs Actuals DETAIL - Q2 FY26 (as of 12/31/25)**

**Basis of Accounting:** Modified Accrual (excluding debt, leases, capital assets, and GASB adjustments (1))

	FYE 06/30/25			FYE 06/30/26					
	Prior YTD Actuals 12/31/2024	Audited Prior Year Actuals FYE 6/30/2025	Prior YTD % of Final	Quarter Actuals 12/31/2025	YTD Actuals 12/31/2025	Annual Budget FYE 6/30/2026	YTD \$ Over Budget	YTD Vs Budget %	
<b>Revenue</b>									
<b>Local Revenue</b>									
<b>Local Operating Revenue</b>									
1100.00 - Mill Levy Override Revenue	\$ -	\$ -	0.00 %	\$ 1,142,559	\$ 2,282,545	\$ -	\$ 2,282,544.50	0.00 %	Budgeted below under 3110, but should be under local revenue.
1410.00 - Transportation Fees (RTD, Other)	\$ 25,781	\$ 62,111	41.51 %	\$ 14,173	\$ 38,486	\$ 89,288	\$ (50,801)	43.10 %	
1510.00 - Interest Earned	\$ 224,033	\$ 425,275	52.68 %	\$ 126,394	\$ 199,635	\$ -	\$ 199,635.22	0.00 %	Budgeted under miscellaneous revenue below (1990).
1600.00 - Food Service Revenue (Food Sales, Jamba Juice)	\$ 47,118	\$ 89,213	52.82 %	\$ 27,853	\$ 50,561	\$ 90,105	\$ (39,544)	56.11 %	
1710.00 - Gate/Door Admissions/Ticket Sales (Athletics, A	\$ 23,720	\$ 67,115	35.34 %	\$ 15,313	\$ 19,267	\$ -	\$ 19,266.92	0.00 %	All 1700 accounts actuals total \$1,146,007 of \$1,478,472 budgeted
1740.00 - Student Fees (Registration, Testing, Counseling)	\$ 265,447	\$ 298,722	88.86 %	\$ 24,762	\$ 304,880	\$ 1,130,737	\$ (825,857)	26.96 %	(77.5%). We believe we are on track towards meeting budget with
1741.00 - Athletic Participation Fees	\$ 101,233	\$ 179,170	56.50 %	\$ 20,335	\$ 103,812	\$ 209,235	\$ (105,423)	49.62 %	spring sports, outstanding Peak Week fees, and spring activities
1742.00 - Activity Participation Fees (Club Dues and Mem	\$ 101,027	\$ 134,356	75.19 %	\$ 29,477	\$ 93,474	\$ 138,500	\$ (45,026)	67.49 %	revenue (e.g. prom) still coming in.
1743.00 - Other Student Fees (Library Fines)	\$ 6,497	\$ 7,431	87.44 %	\$ 186	\$ 603	\$ -	\$ 603.00	0.00 %	
1751.00 - Fund Raising Revenue	\$ 6,942	\$ 14,799	46.91 %	\$ 2,724	\$ 3,935	\$ -	\$ 3,935.29	0.00 %	
1790.00 - Field Trip Revenue	\$ 564,742	\$ 718,708	78.58 %	\$ 220,682	\$ 620,036	\$ -	\$ 620,035.62	0.00 %	
1900.00 - Other Revenues from Local Sources (KidzArt, Bc	\$ 1,350	\$ 3,550	38.03 %	\$ 3,183	\$ 5,060	\$ 5,000	\$ 59.77	101.20 %	
1910.00 - Rental/Leases Income (PVI Rental of Buildings a	\$ 5,309	\$ 26,790	19.82 %	\$ 186	\$ 5,988	\$ -	\$ 5,987.75	0.00 %	
1920.00 - Donations from Private Sources (Include Annua	\$ (1,312)	\$ (1,312)	100.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
1950.00 - Center for Professional Dev't Revenue (Job Fair,	\$ 19,333	\$ 38,500	50.22 %	\$ 4,500	\$ 4,500	\$ 19,000	\$ (14,500)	23.68 %	
1960.00 - Parking Fees (Parking Passes, Off-Campus Passe	\$ 1,625	\$ 1,730	93.93 %	\$ 55	\$ 1,820	\$ -	\$ 1,820.00	0.00 %	
1990.00 - Miscellaneous Revenue (Bad Debt Collection, M	\$ 71,803	\$ 108,298	66.30 %	\$ 16,045	\$ 24,091	\$ 450,000	\$ (425,909)	5.35 %	Interest was budgeted here, but actuals are being coded to 1510 above
5765.00 - Fund 65 Transfers from BVSD (2016 MLO Reven	\$ 1,018,282	\$ 2,025,516	50.27 %	\$ 502,609	\$ 989,565	\$ 2,057,400	\$ (1,067,835)	48.10 %	
<b>Total Local Operating Revenue</b>	<b>\$ 2,482,930</b>	<b>\$ 4,199,969</b>	<b>59.12 %</b>	<b>\$ 2,151,036</b>	<b>\$ 4,748,258</b>	<b>\$ 4,189,265</b>	<b>\$ 558,993.04</b>	<b>113.34 %</b>	
<b>State Revenue</b>									
3000.01 - Charter School Capital Construction Revenue	\$ 282,889	\$ 563,892	50.17 %	\$ 138,976	\$ 277,911	\$ 555,863	\$ (277,951)	50.00 %	
3000.02 - State Sponsored Food Services Revenue	\$ 321,307	\$ 636,569	50.47 %	\$ 196,520	\$ 344,407	\$ -	\$ 344,407.48	0.00 %	
3000.03 - CDE Transportation Reimbursement	\$ 15,503	\$ 16,713	92.76 %	\$ 18,832	\$ 17,622	\$ -	\$ 17,621.97	0.00 %	
3110.00 - Per Pupil Revenue	\$ 10,685,454	\$ 21,443,059	49.83 %	\$ 4,371,684	\$ 8,743,191	\$ 22,075,262	\$ (13,332,070)	39.61 %	Mill levy revenue of \$2,282,545 was included in budget number but ac
3150.00 - Gifted & Talented Revenue	\$ 7,456	\$ 15,746	47.35 %	\$ 3,937	\$ 7,873	\$ 15,823	\$ (7,950)	49.76 %	
3954.00 - CDE Grant - Other (Attach CDE Project Code)	\$ 3,156	\$ 4,556	69.27 %	\$ -	\$ 25,825	\$ 226,853	\$ (201,028)	11.38 %	
<b>Total - State Revenue</b>	<b>\$ 11,315,765</b>	<b>\$ 22,680,535</b>	<b>49.89 %</b>	<b>\$ 4,729,949</b>	<b>\$ 9,416,830</b>	<b>\$ 22,873,800</b>	<b>\$ (13,456,970)</b>	<b>41.17 %</b>	
<b>Federal Revenue</b>									
4000.00 - Food Svcs Breakfast Reimb from Federal	\$ 103,829	\$ 222,710	46.62 %	\$ 65,162	\$ 106,018	\$ 914,050	\$ (808,032)	11.60 %	Budget included federal and state revenue. State revenue actuals code
4010.00 - Federal Revenue from Local Agencies (Commodi	\$ -	\$ 44,488	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
4020.00 - Federal Revenue from Federal Government	\$ -	\$ 46,673	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
<b>Total - Federal Revenue</b>	<b>\$ 103,829</b>	<b>\$ 313,872</b>	<b>33.08 %</b>	<b>\$ 65,162</b>	<b>\$ 106,018</b>	<b>\$ 914,050</b>	<b>\$ (808,032)</b>	<b>11.60 %</b>	
<b>Total - Revenue</b>	<b>\$ 13,902,524</b>	<b>\$ 27,194,376</b>	<b>51.12 %</b>	<b>\$ 6,946,147</b>	<b>\$ 14,271,106</b>	<b>\$ 27,977,115</b>	<b>\$ (13,706,009)</b>	<b>51.01 %</b>	
<b>Expense</b>									
<b>Salary &amp; Wages</b>									
0110.00 - Regular Employee Salaries	\$ 4,743,960	\$ 10,964,944	43.26 %	\$ 2,576,660	\$ 4,606,233	\$ 11,038,159	\$ (6,431,926)	41.73 %	Usually trends behind due to July salary accrual.
0112.00 - Hourly Employee Salaries	\$ 604,794	\$ 1,385,110	43.66 %	\$ 431,283	\$ 644,346	\$ 1,472,602	\$ (828,256)	43.76 %	
0120.00 - Substitutes for Salaried Employees	\$ 14,056	\$ 14,171	99.19 %	\$ -	\$ 1,746	\$ 68,839	\$ (67,093)	2.54 %	When 0120, 0121, and 0850 are combined, we are at 65% of budget.
0121.00 - Substitutes for Hourly Employees	\$ 14,026	\$ 49,541	28.31 %	\$ 24,859	\$ 35,072	\$ 12,000	\$ 23,072.18	292.27 %	
0130.00 - Overtime Pay	\$ 715	\$ 715	100.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
0142.00 - Annual Leave Compensation	\$ 1,053	\$ 1,053	100.00 %	\$ -	\$ -	\$ 171,387	\$ (171,387)	0.00 %	This gets paid out at year-end.
0150.00 - Extra Duty Stipends	\$ 153,251	\$ 266,229	57.56 %	\$ 319,100	\$ 355,251	\$ 436,060	\$ (80,810)	81.47 %	
<b>Total - Salary &amp; Wages</b>	<b>\$ 5,531,855</b>	<b>\$ 12,681,762</b>	<b>43.62 %</b>	<b>\$ 3,351,903</b>	<b>\$ 5,642,648</b>	<b>\$ 13,199,047</b>	<b>\$ (7,556,399)</b>	<b>42.75 %</b>	

<b>Benefits</b>										
0211.00 - Life Insurance/AD&D Premium	\$ 4,082	\$ 8,458	48.26 %	\$ 2,403	\$ 4,966	\$ 9,810	\$ (4,844)	50.62 %		
0213.00 - Long Term Disability Insurance Premium	\$ 10,159	\$ 21,243	47.82 %	\$ 6,025	\$ 12,391	\$ 25,485	\$ (13,094)	48.62 %		
0214.00 - Short Term Disability Insurance Premium	\$ 2,688	\$ 5,561	48.33 %	\$ 1,597	\$ 3,292	\$ 37,026	\$ (33,734)	8.89 %		
0221.00 - Medicare	\$ 77,718	\$ 178,971	43.43 %	\$ 36,000	\$ 67,876	\$ 186,925	\$ (119,049)	36.31 %		
0230.00 - PERA Retirement Contribution	\$ 1,136,055	\$ 2,634,691	43.12 %	\$ 699,749	\$ 1,172,454	\$ 2,758,756	\$ (1,586,302)	42.50 %	Similar to salaries, these trend below budget due to July accrual	
0251.00 - Health Insurance Premium	\$ 537,264	\$ 1,227,035	43.79 %	\$ 321,649	\$ 561,364	\$ 1,343,993	\$ (782,628)	41.77 %		
0252.00 - Dental Insurance Premium	\$ 35,532	\$ 80,511	44.13 %	\$ 20,758	\$ 36,372	\$ 92,214	\$ (55,842)	39.44 %		
0290.00 - Other Employee Benefits (Identity Theft Protection)	\$ 4,744	\$ 10,773	44.04 %	\$ 2,804	\$ 4,887	\$ 12,733	\$ (7,846)	38.38 %		
<b>Total - Benefits</b>	<b>\$ 1,808,242</b>	<b>\$ 4,167,244</b>	<b>43.39 %</b>	<b>\$ 1,090,985</b>	<b>\$ 1,863,603</b>	<b>\$ 4,466,942</b>	<b>\$ (2,603,339)</b>	<b>41.72 %</b>		
<b>Purchased Professional &amp; Technical Services</b>										
0313.00 - Banking Service Fees	\$ 32,806	\$ 48,421	67.75 %	\$ 12,719	\$ 32,825	\$ 60,000	\$ (27,175)	54.71 %		
0320.00 - Professional Educational Services (AP, ACT, CSAP, etc.)	\$ 11,172	\$ 100,919	11.07 %	\$ -	\$ -	\$ 103,372	\$ (103,372)	0.00 %	Spring testing expense (AP tests, etc.)	
0330.00 - Other Professional Services (Contractors)	\$ 274,976	\$ 598,914	45.91 %	\$ 183,089	\$ 365,686	\$ 668,704	\$ (303,019)	54.69 %	Cleaning services, financial services (inc. audit), athletic trainers, etc.)	
0331.00 - Legal Services	\$ 31,700	\$ 60,555	52.35 %	\$ 9,538	\$ 10,972	\$ 20,000	\$ (9,028)	54.86 %		
0339.00 - Bond Fees (including Rating & Arbitrage)	\$ 4,270	\$ 4,270	100.00 %	\$ -	\$ 3,850	\$ 11,564	\$ (7,714)	33.29 %		
0390.00 - Other Purchased Services	\$ -	\$ 480	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %		
<b>Total - Purchased Professional &amp; Technical Services</b>	<b>\$ 354,924</b>	<b>\$ 813,559</b>	<b>43.63 %</b>	<b>\$ 205,346</b>	<b>\$ 413,333</b>	<b>\$ 863,640</b>	<b>\$ (450,308)</b>	<b>47.86 %</b>		
<b>Purchased Property Services</b>										
0411.00 - Water/Sewage	\$ 64,351	\$ 85,463	75.30 %	\$ 17,473	\$ 72,315	\$ 110,623	\$ (38,308)	65.37 %		
0421.00 - Disposal Service	\$ 8,425	\$ 17,319	48.64 %	\$ 4,143	\$ 8,315	\$ 12,291	\$ (3,976)	67.65 %		
0422.00 - Snow Removal	\$ 12,100	\$ 42,205	28.67 %	\$ 6,214	\$ 6,214	\$ 50,923	\$ (44,709)	12.20 %		
0424.00 - Lawn Care	\$ 25,250	\$ 49,518	50.99 %	\$ 12,449	\$ 30,056	\$ 74,263	\$ (44,207)	40.47 %		
0430.00 - Repairs and Maintenance	\$ 92,649	\$ 223,946	41.37 %	\$ 57,321	\$ 144,393	\$ 210,000	\$ (65,607)	68.76 %	We are monitoring this account; may go over budget due to expenses	
0440.00 - Rental Costs	\$ 28,813	\$ 63,481	45.39 %	\$ (253)	\$ 6,715	\$ 4,500	\$ 2,214.87	149.22 %	Actuals includes items budgeted to 0442.	
0441.00 - Land and Building Rentals	\$ 713,263	\$ 1,426,312	50.01 %	\$ 274,349	\$ 749,983	\$ 1,416,062	\$ (666,080)	52.96 %		
0442.00 - Rental of Equipment	\$ -	\$ -	0.00 %	\$ -	\$ -	\$ 24,000	\$ (24,000)	0.00 %		
0444.00 - Rental of Buses	\$ 141,408	\$ 164,480	85.97 %	\$ -	\$ 106,056	\$ 172,000	\$ (65,944)	61.66 %	Majority of bus lease paid in the first half of the year.	
0446.00 - Copier Rental	\$ 16,781	\$ 35,139	47.76 %	\$ 10,405	\$ 20,981	\$ 40,000	\$ (19,019)	52.45 %		
<b>Total - Purchased Property Services</b>	<b>\$ 1,103,041</b>	<b>\$ 2,107,863</b>	<b>52.33 %</b>	<b>\$ 382,101</b>	<b>\$ 1,145,027</b>	<b>\$ 2,114,663</b>	<b>\$ (969,636)</b>	<b>54.15 %</b>		
<b>Other Purchased Services</b>										
0510.00 - Student Transportation - RTD, BVSD Bus	\$ -	\$ 1,141	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %		
0520.00 - Property & Casualty Insurance Premium	\$ 107,799	\$ 172,586	62.46 %	\$ 28,376	\$ 149,890	\$ 190,304	\$ (40,415)	78.76 %	Majority of premiums paid in the first half of the year.	
0523.00 - Vehicle Insurance	\$ -	\$ -	0.00 %	\$ -	\$ -	\$ 8,269	\$ (8,269)	0.00 %	Actuals included in 0520 above.	
0525.00 - Unemployment Compensation Insurance Premium	\$ 23,149	\$ 52,834	43.81 %	\$ 4,846	\$ 5,178	\$ -	\$ 5,178.06	0.00 %	Budgeted in 0520 above.	
0526.00 - Workers' Compensation Insurance	\$ 26,964	\$ 49,371	54.62 %	\$ 14,473	\$ 27,528	\$ 38,669	\$ (11,142)	71.19 %	Majority of premiums paid in the first half of the year.	
0531.00 - Telephone/Fax	\$ 12,325	\$ 32,560	37.85 %	\$ 5,373	\$ 10,817	\$ 35,010	\$ (24,193)	30.90 %		
0533.00 - Postage	\$ 1,597	\$ 2,535	62.99 %	\$ 1,063	\$ 2,318	\$ 3,000	\$ (682)	77.28 %		
0550.00 - Printing, Copier Paper	\$ 4,875	\$ 10,204	47.77 %	\$ 890	\$ 1,723	\$ 850	\$ 872.87	202.69 %		
0580.00 - Travel, Registration, Entrance Fees (Prof Dev't, ACP, etc.)	\$ 14,707	\$ 62,074	23.69 %	\$ 16,202	\$ 28,171	\$ 47,845	\$ (19,674)	58.88 %		
0583.00 - Mileage Reimbursement	\$ 1,222	\$ 4,329	28.23 %	\$ 1,382	\$ 2,135	\$ -	\$ 2,135.31	0.00 %		
0594.00 - Purchased Services from BVSD by Charter Schools	\$ 1,678,353	\$ 3,101,530	54.11 %	\$ 838,766	\$ 1,709,217	\$ 3,060,006	\$ (1,350,789)	55.86 %	Budget is split between 0594 and 0850. When combined, we are at 52.	
<b>Total - Other Purchased Services</b>	<b>\$ 1,870,990</b>	<b>\$ 3,489,163</b>	<b>53.62 %</b>	<b>\$ 911,372</b>	<b>\$ 1,936,976</b>	<b>\$ 3,383,953</b>	<b>\$ (1,446,977)</b>	<b>57.24 %</b>		
<b>Supplies</b>										
0610.00 - General Supplies	\$ 266,036	\$ 532,212	49.99 %	\$ 101,104	\$ 221,246	\$ 699,794	\$ (478,548)	31.62 %		
0619.00 - Food - Catering and Other	\$ 27,874	\$ 47,363	58.85 %	\$ 9,548	\$ 18,912	\$ 18,000	\$ 912.23	105.07 %	Some of these costs are budgeted in 0610 above.	
0621.00 - Natural Gas	\$ 10,190	\$ 64,052	15.91 %	\$ 13,761	\$ 21,328	\$ 87,705	\$ (66,376)	24.32 %		
0622.00 - Electricity	\$ 110,712	\$ 152,803	72.45 %	\$ 173,275	\$ 177,999	\$ 302,948	\$ (124,949)	58.76 %	We received a large invoice for FY25 costs well into FY26.	
0630.00 - Food - Food Services	\$ 270,656	\$ 479,423	56.45 %	\$ 111,533	\$ 217,168	\$ 515,000	\$ (297,832)	42.17 %		
0633.00 - Commodities for Food Services	\$ -	\$ 44,488	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %		
0639.00 - Waived Student Fees (Free & Reduced Food Services)	\$ 3,926	\$ 3,926	100.00 %	\$ -	\$ 286	\$ -	\$ 286.11	0.00 %		
0641.00 - Periodicals	\$ 1,284	\$ 1,344	95.54 %	\$ -	\$ -	\$ -	\$ -	0.00 %		
0643.00 - Textbooks (Non-SRA)	\$ 21,649	\$ 41,794	51.80 %	\$ -	\$ 14,092	\$ 140,000	\$ (125,908)	10.07 %	Many of these actuals are coded to 0645. When 0643, 0644, 0645, and 0650 are combined, we are at 89% of budget, which is expected since instructional materials are largely purchased at the start of the year.	
0644.00 - Library Books	\$ 3,030	\$ 9,930	30.51 %	\$ 2,445	\$ 4,881	\$ -	\$ 4,881.06	0.00 %		
0645.00 - Learning Materials	\$ 1,311	\$ 7,383	17.76 %	\$ 1,787	\$ 173,641	\$ -	\$ 173,641.48	0.00 %		

0650.00 - Computer Software & Supplies	\$ 99,362	\$ 127,084	78.19 %	\$ 15,333	\$ 78,861	\$ 164,992	\$ (86,131)	47.80 %	Year:
<b>Total - Supplies</b>	<b>\$ 816,030</b>	<b>\$ 1,511,802</b>	<b>53.98 %</b>	<b>\$ 428,787</b>	<b>\$ 928,414</b>	<b>\$ 1,928,438</b>	<b>\$ (1,000,024)</b>	<b>48.14 %</b>	
<b>Property</b>									
0710.00 - Land and Improvements Purchases	\$ -	\$ -	0.00 %	\$ 10,000	\$ 375,770	\$ 370,000	\$ 5,770.41	101.56 %	Land Purchase in September 2025
0722.00 - New Construction	\$ -	\$ 2,137	0.00 %	\$ 92,188	\$ 92,188	\$ 481,250	\$ (389,063)	19.16 %	Architect fees
0723.00 - Major Renovations	\$ 154,077	\$ 420,679	36.63 %	\$ (2,000)	\$ 16,884	\$ 94,192	\$ (77,308)	17.93 %	Kenny Electric work, FP summer work, Treanor refund
0730.00 - Capitalized Equipment (>\$10,000)	\$ 63,023	\$ 300,695	20.96 %	\$ 12,275	\$ 28,899	\$ 22,700	\$ 6,198.53	127.31 %	Choral risers, BDA system. BDA budgeted to 0723.
0732.00 - Vehicles	\$ -	\$ 432	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
0733.00 - Furniture and Fixtures	\$ -	\$ 870	0.00 %	\$ 25,989	\$ 45,162	\$ -	\$ 45,161.95	0.00 %	Desks, elementary whiteboards, library furniture, other small furniture
0734.00 - Technology Equipment	\$ -	\$ -	0.00 %	\$ -	\$ 15	\$ -	\$ 15.49	0.00 %	
0735.00 - Non-Capital Equipment	\$ 98,558	\$ 175,357	56.20 %	\$ 4,089	\$ 86,437	\$ 180,762	\$ (94,325)	47.82 %	Chromebooks, weight equipment, other small items
0736.00 - Software - Long-term Agreement	\$ -	\$ -	0.00 %	\$ 8,481	\$ 71,137	\$ -	\$ 71,136.74	0.00 %	Software - budgeted under 0650 above, includes \$26,690 for Mid-Scho
<b>Total - Property</b>	<b>\$ 315,658</b>	<b>\$ 900,170</b>	<b>35.07 %</b>	<b>\$ 151,022</b>	<b>\$ 716,492</b>	<b>\$ 1,148,904</b>	<b>\$ (432,413)</b>	<b>62.36 %</b>	
<b>Other Expenses</b>									
0808.00 - Miscellaneous (including Loss on Bad Debt)	\$ 4,000	\$ 8,690	46.03 %	\$ 108	\$ 9,621	\$ 87,500	\$ (77,879)	11.00 %	
0810.00 - Dues and Fees (annual membership, non travel r	\$ 42,935	\$ 59,057	72.70 %	\$ 12,503	\$ 27,947	\$ 6,100	\$ 21,846.85	458.15 %	Includes CLCS Dues of \$25,000 (budgeted under 0330).
0830.00 - Interest	\$ -	\$ -	0.00 %	\$ 29,183	\$ -	\$ -	\$ -	0.00 %	
0850.00 - Internal Charge/Reimbursement	\$ (4,929)	\$ (4,929)	100.00 %	\$ -	\$ -	\$ 200,000	\$ (200,000)	0.00 %	BVSD IT Services (portion coded to Fund 65)
0851.00 - Instructional Field Trips, KE, College V	\$ 366,719	\$ 795,174	46.12 %	\$ 182,102	\$ 415,692	\$ 923,258	\$ (507,566)	45.02 %	Many Peak Week expenses still to be incurred.
0858.00 - BVSD Substitutes	\$ 13,713	\$ 50,684	27.05 %	\$ 15,835	\$ 15,835	\$ -	\$ 15,834.92	0.00 %	
<b>Total - Other Expenses</b>	<b>\$ 422,437</b>	<b>\$ 908,676</b>	<b>46.49 %</b>	<b>\$ 239,730</b>	<b>\$ 469,095</b>	<b>\$ 1,216,858</b>	<b>\$ (747,763)</b>	<b>38.55 %</b>	
<b>Total Expense</b>	<b>\$ 12,223,176</b>	<b>\$ 26,580,239</b>	<b>45.99 %</b>	<b>\$ 6,761,245</b>	<b>\$ 13,115,587</b>	<b>\$ 28,322,446</b>	<b>\$ (15,206,859)</b>	<b>46.31 %</b>	
<b>Transfer Revenue (Expense)</b>									
5200.11 - Fund Transfer - Fund 11 (General Fund)	\$ 152,145	\$ 321,604	47.31 %	\$ 15,289	\$ 21,817	\$ 349,850	\$ (328,033)	6.24 %	Money received by Friends and transferred to P2P, less transfer to Fund
5200.21 - Fund Transfer - Fund 21	\$ -	\$ 1,000	0.00 %	\$ 2,500	\$ 2,500	\$ -	\$ 2,500.00	0.00 %	Lunch duty meal benefit
5200.31 - Fund Transfer - Fund 31 (PVI - Building Corporatio	\$ -	\$ -	0.00 %	\$ -	\$ 103,681	\$ -	\$ 103,681.36	0.00 %	PVI bond accounts - interest earned (budgeted in Revenue Account 19)
5200.65 - Fund Transfer - Fund 65	\$ -	\$ 150,000	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
5200.73 - Fund Transfer - Fund 73	\$ 8,674	\$ 17,256	50.27 %	\$ -	\$ -	\$ -	\$ -	0.00 %	
<b>Total - Transfer Revenue (Expense)</b>	<b>\$ 160,819</b>	<b>\$ 489,860</b>	<b>32.83 %</b>	<b>\$ 17,789</b>	<b>\$ 127,998</b>	<b>\$ 349,850</b>	<b>\$ (221,852)</b>	<b>36.59 %</b>	
<b>Total Change in Fund Balance</b>	<b>\$ 1,840,168</b>	<b>\$ 1,103,997</b>	<b>166.68 %</b>	<b>\$ 202,691</b>	<b>\$ 1,283,517</b>	<b>\$ 4,519</b>	<b>\$ 1,278,997.94</b>		
				\$ 0	\$ (0)	\$ 0			

(1) PERA unfunded liability, PERA OPEB (Other Post-Employment Benefit), long-term leases (e.g. buses), and unused paid leave.

**Peak to Peak Charter School**  
**Budget vs Actuals BY PROGRAM - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/25			FYE 06/30/26				
	Prior YTD Actuals 9/30/2024	Audited Prior Year Actuals FYE 6/30/2025	Prior YTD % of Final	Quarter Actuals 9/30/2025	YTD Actuals 9/30/2025	Annual Budget FYE 6/30/2026	Quarter Vs Budget %	YTD Vs Budget %
<b>Program: Instruction</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 1,710,796	\$ 2,917,395	58.64 %	\$ 1,884,207	\$ 4,065,068	\$ 3,643,137	51.72 %	111.58 %
Investment Revenue	\$ 224,033	\$ 425,275	52.68 %	\$ 97,211	\$ 170,452	\$ -	0.00 %	0.00 %
Total - Local Revenue	\$ 1,934,830	\$ 3,342,670	57.88 %	\$ 1,981,418	\$ 4,235,520	\$ 3,643,137	54.39 %	116.26 %
State Revenue	\$ 10,696,066	\$ 21,463,361	49.83 %	\$ 4,375,620	\$ 8,751,064	\$ 22,292,113	19.63 %	39.26 %
<b>Total - Revenue</b>	<b>\$ 12,630,895</b>	<b>\$ 24,806,031</b>	<b>50.92 %</b>	<b>\$ 6,357,038</b>	<b>\$ 12,986,585</b>	<b>\$ 25,935,250</b>	<b>24.51 %</b>	<b>50.07 %</b>
<b>Expense</b>								
Salary & Wages	\$ 3,454,109	\$ 8,234,988	41.94 %	\$ 2,158,581	\$ 3,477,274	\$ 8,454,818	25.53 %	41.13 %
Benefits	\$ 1,148,830	\$ 2,751,167	41.76 %	\$ 711,435	\$ 1,165,051	\$ 2,871,388	24.78 %	40.57 %
Purchased Professional & Technical Services	\$ 11,516	\$ 25,486	45.19 %	\$ 9,474	\$ 21,021	\$ 82,000	11.55 %	25.63 %
Purchased Property Services	\$ 23,078	\$ 52,666	43.82 %	\$ 9,444	\$ 24,884	\$ 64,000	14.76 %	38.88 %
Other Purchased Services	\$ (6,451)	\$ 16,159	(39.92) %	\$ 4,741	\$ 8,030	\$ 25,500	18.59 %	31.49 %
Supplies	\$ 239,702	\$ 417,084	57.47 %	\$ 70,746	\$ 382,169	\$ 598,957	11.81 %	63.81 %
Property	\$ 65,377	\$ 100,053	65.34 %	\$ 6,085	\$ 132,666	\$ 78,487	7.75 %	169.03 %
Other Expenses	\$ 339,235	\$ 791,596	42.85 %	\$ 204,888	\$ 373,448	\$ 984,023	20.82 %	37.95 %
<b>Total Expense</b>	<b>\$ 5,275,396</b>	<b>\$ 12,389,199</b>	<b>42.58 %</b>	<b>\$ 3,175,394</b>	<b>\$ 5,584,543</b>	<b>\$ 13,159,174</b>	<b>24.13 %</b>	<b>42.44 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ 132,379</b>	<b>\$ 369,978</b>	<b>35.78 %</b>	<b>\$ (438)</b>	<b>\$ 100,242</b>	<b>\$ 349,850</b>	<b>(0.13) %</b>	<b>28.65 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ 7,487,879</b>	<b>\$ 12,786,810</b>	<b>58.56 %</b>	<b>\$ 3,181,207</b>	<b>\$ 7,502,284</b>	<b>\$ 13,125,926</b>	<b>24.24 %</b>	<b>57.16 %</b>
<b>Total Program: Instruction</b>	<b>\$ 7,487,879</b>	<b>\$ 12,786,810</b>	<b>58.56 %</b>	<b>\$ 3,181,207</b>	<b>\$ 7,502,284</b>	<b>\$ 13,125,926</b>	<b>24.24 %</b>	<b>57.16 %</b>
<b>Program: A&amp;A</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 249,977	\$ 447,531	55.86 %	\$ 71,289	\$ 235,468	\$ 347,735	20.50 %	67.71 %
Total - Local Revenue	\$ 249,977	\$ 447,531	55.86 %	\$ 71,289	\$ 235,468	\$ 347,735	20.50 %	67.71 %
<b>Total - Revenue</b>	<b>\$ 249,977</b>	<b>\$ 447,531</b>	<b>55.86 %</b>	<b>\$ 71,289</b>	<b>\$ 235,468</b>	<b>\$ 347,735</b>	<b>20.50 %</b>	<b>67.71 %</b>
<b>Expense</b>								
Salary & Wages	\$ 111,727	\$ 227,358	49.14 %	\$ 34,370	\$ 75,538	\$ 199,070	17.27 %	37.95 %
Benefits	\$ 23,808	\$ 50,256	47.37 %	\$ 7,853	\$ 17,093	\$ 45,487	17.26 %	37.58 %
Purchased Professional & Technical Services	\$ 41,901	\$ 72,938	57.45 %	\$ 54,111	\$ 64,264	\$ 87,012	62.19 %	73.86 %
Purchased Property Services	\$ 15,660	\$ 37,526	41.73 %	\$ 1,660	\$ 7,378	\$ -	0.00 %	0.00 %
Other Purchased Services	\$ 17,965	\$ 35,843	50.12 %	\$ 12,299	\$ 18,695	\$ -	0.00 %	0.00 %

Supplies	\$ 90,894	\$ 177,914	51.09 %	\$ 27,843	\$ 64,698	\$ 231,427	12.03 %	27.96 %
Property	\$ -	\$ 8,950	0.00 %	\$ 1,067	\$ 2,778	\$ -	0.00 %	0.00 %
Other Expenses	\$ 28,924	\$ 60,811	47.56 %	\$ 8,837	\$ 30,136	\$ -	0.00 %	0.00 %
<b>Total Expense</b>	<b>\$ 330,879</b>	<b>\$ 671,598</b>	<b>49.27 %</b>	<b>\$ 148,040</b>	<b>\$ 280,581</b>	<b>\$ 562,997</b>	<b>26.29 %</b>	<b>49.84 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ 15,128</b>	<b>\$ 45,705</b>	<b>33.10 %</b>	<b>\$ 7,846</b>	<b>\$ 9,276</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (65,774)</b>	<b>\$ (178,362)</b>	<b>36.88 %</b>	<b>\$ (68,905)</b>	<b>\$ (35,837)</b>	<b>\$ (215,262)</b>	<b>32.01 %</b>	<b>16.65 %</b>
<b>Total Program: A&amp;A</b>	<b>\$ (65,774)</b>	<b>\$ (178,362)</b>	<b>36.88 %</b>	<b>\$ (68,905)</b>	<b>\$ (35,837)</b>	<b>\$ (215,262)</b>	<b>32.01 %</b>	<b>16.65 %</b>
<b>Program: Instructional Support</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 159,186	\$ 190,432	83.59 %	\$ 16,979	\$ 145,337	\$ 19,000	89.36 %	764.93 %
Total - Local Revenue	\$ 159,186	\$ 190,432	83.59 %	\$ 16,979	\$ 145,337	\$ 19,000	89.36 %	764.93 %
<b>Total - Revenue</b>	<b>\$ 159,186</b>	<b>\$ 190,432</b>	<b>83.59 %</b>	<b>\$ 16,979</b>	<b>\$ 145,337</b>	<b>\$ 19,000</b>	<b>89.36 %</b>	<b>764.93 %</b>
<b>Expense</b>								
Salary & Wages	\$ 508,415	\$ 1,177,843	43.16 %	\$ 363,992	\$ 600,794	\$ 1,366,443	26.64 %	43.97 %
Benefits	\$ 174,821	\$ 403,281	43.35 %	\$ 119,591	\$ 200,720	\$ 470,969	25.39 %	42.62 %
Purchased Professional & Technical Services	\$ 35,403	\$ 126,385	28.01 %	\$ -	\$ 2,755	\$ 103,372	0.00 %	2.67 %
Other Purchased Services	\$ 2,839	\$ 10,315	27.52 %	\$ 1,239	\$ 4,410	\$ 10,695	11.58 %	41.23 %
Supplies	\$ 12,471	\$ 27,519	45.32 %	\$ 3,669	\$ 6,124	\$ 36,300	10.11 %	16.87 %
Property	\$ -	\$ -	0.00 %	\$ 193	\$ 193	\$ -	0.00 %	0.00 %
Other Expenses	\$ 24,806	\$ 12,254	202.43 %	\$ (14,583)	\$ 14,332	\$ 32,835	(44.41) %	43.65 %
<b>Total Expense</b>	<b>\$ 758,755</b>	<b>\$ 1,757,596</b>	<b>43.17 %</b>	<b>\$ 474,101</b>	<b>\$ 829,329</b>	<b>\$ 2,020,614</b>	<b>23.46 %</b>	<b>41.04 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ 2,760</b>	<b>\$ 2,760</b>	<b>100.00 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (596,810)</b>	<b>\$ (1,564,404)</b>	<b>38.15 %</b>	<b>\$ (457,122)</b>	<b>\$ (683,992)</b>	<b>\$ (2,001,614)</b>	<b>22.84 %</b>	<b>34.17 %</b>
<b>Total Program: Instructional Support</b>	<b>\$ (596,810)</b>	<b>\$ (1,564,404)</b>	<b>38.15 %</b>	<b>\$ (457,122)</b>	<b>\$ (683,992)</b>	<b>\$ (2,001,614)</b>	<b>22.84 %</b>	<b>34.17 %</b>
<b>Program: Admin</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 340	\$ 455	74.70 %	\$ 55	\$ 1,825	\$ -	0.00 %	0.00 %
Total - Local Revenue	\$ 340	\$ 455	74.70 %	\$ 55	\$ 1,825	\$ -	0.00 %	0.00 %
<b>Total - Revenue</b>	<b>\$ 340</b>	<b>\$ 455</b>	<b>74.70 %</b>	<b>\$ 55</b>	<b>\$ 1,825</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Expense</b>								
Salary & Wages	\$ 1,136,770	\$ 2,325,654	48.88 %	\$ 588,301	\$ 1,148,602	\$ 2,419,323	24.32 %	47.48 %
Benefits	\$ 348,334	\$ 711,997	48.92 %	\$ 183,786	\$ 360,292	\$ 780,743	23.54 %	46.15 %
Purchased Professional & Technical Services	\$ 106,909	\$ 234,441	45.60 %	\$ 61,624	\$ 154,667	\$ 234,530	26.28 %	65.95 %
Purchased Property Services	\$ 6,469	\$ 10,441	61.95 %	\$ -	\$ -	\$ -	0.00 %	0.00 %
Other Purchased Services	\$ 1,708,587	\$ 3,159,681	54.07 %	\$ 848,126	\$ 1,720,471	\$ 3,075,506	27.58 %	55.94 %
Supplies	\$ 15,923	\$ 34,742	45.83 %	\$ 6,183	\$ 16,778	\$ 25,000	24.73 %	67.11 %

Property	\$ -	\$ 783	0.00 %	\$ -	\$ -	\$ -	0.00 %	0.00 %
Other Expenses	\$ 29,472	\$ 35,823	82.27 %	\$ 2,294	\$ 6,680	\$ 200,000	1.15 %	3.34 %
<b>Total Expense</b>	<b>\$ 3,352,465</b>	<b>\$ 6,513,563</b>	<b>51.47 %</b>	<b>\$ 1,690,314</b>	<b>\$ 3,407,492</b>	<b>\$ 6,735,102</b>	<b>25.10 %</b>	<b>50.59 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ -</b>	<b>\$ 45,732</b>	<b>0.00 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (3,352,125)</b>	<b>\$ (6,467,376)</b>	<b>51.83 %</b>	<b>\$ (1,690,259)</b>	<b>\$ (3,405,667)</b>	<b>\$ (6,735,102)</b>	<b>25.10 %</b>	<b>50.57 %</b>
<b>Total Program: Admin</b>	<b>\$ (3,352,125)</b>	<b>\$ (6,467,376)</b>	<b>51.83 %</b>	<b>\$ (1,690,259)</b>	<b>\$ (3,405,667)</b>	<b>\$ (6,735,102)</b>	<b>25.10 %</b>	<b>50.57 %</b>
<b>Program: Facilities</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 2,581	\$ 4,562	56.59 %	\$ 65	\$ 206	\$ -	0.00 %	0.00 %
Total - Local Revenue	\$ 2,581	\$ 4,562	56.59 %	\$ 65	\$ 206	\$ -	0.00 %	0.00 %
State Revenue	\$ -	\$ -	0.00 %	\$ -	\$ 25,825	\$ 25,825	0.00 %	100.00 %
<b>Total - Revenue</b>	<b>\$ 2,581</b>	<b>\$ 4,562</b>	<b>56.59 %</b>	<b>\$ 65</b>	<b>\$ 26,031</b>	<b>\$ 25,825</b>	<b>0.25 %</b>	<b>100.80 %</b>
<b>Expense</b>								
Salary & Wages	\$ 131,324	\$ 288,584	45.51 %	\$ 75,395	\$ 149,964	\$ 299,777	25.15 %	50.03 %
Benefits	\$ 43,948	\$ 93,698	46.90 %	\$ 24,439	\$ 48,675	\$ 104,228	23.45 %	46.70 %
Purchased Professional & Technical Services	\$ 137,370	\$ 255,251	53.82 %	\$ 61,624	\$ 142,293	\$ 320,502	19.23 %	44.40 %
Purchased Property Services	\$ 910,881	\$ 1,818,758	50.08 %	\$ 366,311	\$ 986,213	\$ 1,857,297	19.72 %	53.10 %
Other Purchased Services	\$ 147,088	\$ 263,323	55.86 %	\$ 44,797	\$ 185,131	\$ 263,983	16.97 %	70.13 %
Supplies	\$ 134,334	\$ 255,608	52.55 %	\$ 182,238	\$ 210,981	\$ 420,447	43.34 %	50.18 %
Property	\$ 1,273	\$ 179,701	0.71 %	\$ 37,290	\$ 75,573	\$ 102,275	36.46 %	73.89 %
Other Expenses	\$ -	\$ 48	0.00 %	\$ 108	\$ 208	\$ -	0.00 %	0.00 %
<b>Total Expense</b>	<b>\$ 1,506,218</b>	<b>\$ 3,154,971</b>	<b>47.74 %</b>	<b>\$ 792,201</b>	<b>\$ 1,799,038</b>	<b>\$ 3,368,509</b>	<b>23.52 %</b>	<b>53.41 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (1,503,637)</b>	<b>\$ (3,150,409)</b>	<b>47.73 %</b>	<b>\$ (792,136)</b>	<b>\$ (1,773,008)</b>	<b>\$ (3,342,684)</b>	<b>23.70 %</b>	<b>53.04 %</b>
<b>Total Program: Facilities</b>	<b>\$ (1,503,637)</b>	<b>\$ (3,150,409)</b>	<b>47.73 %</b>	<b>\$ (792,136)</b>	<b>\$ (1,773,008)</b>	<b>\$ (3,342,684)</b>	<b>23.70 %</b>	<b>53.04 %</b>
<b>Program: Transportation</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 35,825	\$ 71,344	50.21 %	\$ 17,681	\$ 41,993	\$ 89,288	19.80 %	47.03 %
Total - Local Revenue	\$ 35,825	\$ 71,344	50.21 %	\$ 17,681	\$ 41,993	\$ 89,288	19.80 %	47.03 %
State Revenue	\$ 15,503	\$ 16,713	92.76 %	\$ 18,832	\$ 17,622	\$ -	0.00 %	0.00 %
<b>Total - Revenue</b>	<b>\$ 51,328</b>	<b>\$ 88,057</b>	<b>58.29 %</b>	<b>\$ 36,512</b>	<b>\$ 59,615</b>	<b>\$ 89,288</b>	<b>40.89 %</b>	<b>66.77 %</b>
<b>Expense</b>								
Salary & Wages	\$ 51,286	\$ 103,788	49.41 %	\$ 29,250	\$ 43,462	\$ 98,262	29.77 %	44.23 %
Benefits	\$ 20,281	\$ 42,609	47.60 %	\$ 8,162	\$ 14,968	\$ 58,412	13.97 %	25.62 %
Purchased Professional & Technical Services	\$ 3,079	\$ 5,769	53.37 %	\$ 859	\$ 900	\$ -	0.00 %	0.00 %
Purchased Property Services	\$ 144,278	\$ 178,066	81.02 %	\$ 1,045	\$ 119,898	\$ 187,000	0.56 %	64.12 %
Other Purchased Services	\$ 27	\$ 1,169	2.35 %	\$ -	\$ -	\$ 8,269	0.00 %	0.00 %

Supplies	\$ 10,421	\$ 11,021	94.55 %	\$ 3,626	\$ 3,732	\$ 24,500	14.80 %	15.23 %
Property	\$ -	\$ -	0.00 %	\$ 6,200	\$ 6,200	\$ -	0.00 %	0.00 %
Other Expenses	\$ -	\$ 5,318	0.00 %	\$ 8,601	\$ 14,697	\$ -	0.00 %	0.00 %
<b>Total Expense</b>	<b>\$ 229,371</b>	<b>\$ 347,741</b>	<b>65.96 %</b>	<b>\$ 57,743</b>	<b>\$ 203,856</b>	<b>\$ 376,443</b>	<b>15.34 %</b>	<b>54.15 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ 8,806</b>	<b>\$ 14,761</b>	<b>59.66 %</b>	<b>\$ 2,880</b>	<b>\$ 10,980</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (169,237)</b>	<b>\$ (244,922)</b>	<b>69.10 %</b>	<b>\$ (18,350)</b>	<b>\$ (133,261)</b>	<b>\$ (287,155)</b>	<b>6.39 %</b>	<b>46.41 %</b>
<b>Total Program: Transportation</b>	<b>\$ (169,237)</b>	<b>\$ (244,922)</b>	<b>69.10 %</b>	<b>\$ (18,350)</b>	<b>\$ (133,261)</b>	<b>\$ (287,155)</b>	<b>6.39 %</b>	<b>46.41 %</b>
<b>Program: Food Services</b>								
<b>Revenue</b>								
Local Revenue								
Custom Revenue - Local Operating Revenue	\$ 47,130	\$ 89,225	52.82 %	\$ 27,853	\$ 50,561	\$ 90,105	30.91 %	56.11 %
Total - Local Revenue	\$ 47,130	\$ 89,225	52.82 %	\$ 27,853	\$ 50,561	\$ 90,105	30.91 %	56.11 %
State Revenue	\$ 321,307	\$ 636,569	50.47 %	\$ 196,520	\$ 344,407	\$ -	0.00 %	0.00 %
Federal Revenue	\$ 103,829	\$ 313,872	33.08 %	\$ 65,162	\$ 106,018	\$ 914,050	7.13 %	11.60 %
<b>Total - Revenue</b>	<b>\$ 472,266</b>	<b>\$ 1,039,666</b>	<b>45.42 %</b>	<b>\$ 289,535</b>	<b>\$ 500,987</b>	<b>\$ 1,004,155</b>	<b>28.83 %</b>	<b>49.89 %</b>
<b>Expense</b>								
Salary & Wages	\$ 138,224	\$ 323,546	42.72 %	\$ 102,014	\$ 147,013	\$ 361,355	28.23 %	40.68 %
Benefits	\$ 48,219	\$ 114,236	42.21 %	\$ 35,718	\$ 56,803	\$ 135,714	26.32 %	41.86 %
Purchased Professional & Technical Services	\$ 12,745	\$ 30,115	42.32 %	\$ 14,169	\$ 17,647	\$ 36,225	39.11 %	48.71 %
Purchased Property Services	\$ 2,675	\$ 9,654	27.71 %	\$ 3,642	\$ 6,655	\$ 6,365	57.22 %	104.54 %
Other Purchased Services	\$ 36	\$ 275	12.93 %	\$ 80	\$ 149	\$ -	0.00 %	0.00 %
Supplies	\$ 292,229	\$ 560,010	52.18 %	\$ 128,836	\$ 237,783	\$ 569,806	22.61 %	41.73 %
Property	\$ -	\$ 51,473	0.00 %	\$ -	\$ -	\$ 7,700	0.00 %	0.00 %
Other Expenses	\$ -	\$ 2,825	0.00 %	\$ -	\$ 8	\$ -	0.00 %	0.00 %
<b>Total Expense</b>	<b>\$ 494,129</b>	<b>\$ 1,092,134</b>	<b>45.24 %</b>	<b>\$ 284,460</b>	<b>\$ 466,057</b>	<b>\$ 1,117,165</b>	<b>25.46 %</b>	<b>41.72 %</b>
<b>Transfer Revenue (Expense)</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>0.00 %</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ (21,863)</b>	<b>\$ (51,468)</b>	<b>42.48 %</b>	<b>\$ 7,576</b>	<b>\$ 37,429</b>	<b>\$ (113,010)</b>	<b>(6.70) %</b>	<b>(33.12) %</b>
<b>Total Program: Food Services</b>	<b>\$ (21,863)</b>	<b>\$ (51,468)</b>	<b>42.48 %</b>	<b>\$ 7,576</b>	<b>\$ 37,429</b>	<b>\$ (113,010)</b>	<b>(6.70) %</b>	<b>(33.12) %</b>
<b>Program: Facilities Construction</b>								
<b>Revenue</b>								
State Revenue	\$ 282,889	\$ 563,892	50.17 %	\$ 138,976	\$ 277,911	\$ 555,863	25.00 %	50.00 %
<b>Total - Revenue</b>	<b>\$ 282,889</b>	<b>\$ 563,892</b>	<b>50.17 %</b>	<b>\$ 138,976</b>	<b>\$ 277,911</b>	<b>\$ 555,863</b>	<b>25.00 %</b>	<b>50.00 %</b>
<b>Expense</b>								
Purchased Professional & Technical Services	\$ -	\$ 10,232	0.00 %	\$ 4,935	\$ 9,785	\$ -	0.00 %	0.00 %
Property	\$ 249,008	\$ 552,148	45.10 %	\$ 95,188	\$ 494,083	\$ 960,442	9.91 %	51.44 %
<b>Total Expense</b>	<b>\$ 249,008</b>	<b>\$ 562,380</b>	<b>44.28 %</b>	<b>\$ 100,123</b>	<b>\$ 503,868</b>	<b>\$ 960,442</b>	<b>10.42 %</b>	<b>52.46 %</b>
<b>Total Change in Fund Balance</b>	<b>\$ 33,881</b>	<b>\$ 1,512</b>	<b>2,240.51 %</b>	<b>\$ 38,854</b>	<b>\$ (225,956)</b>	<b>\$ (404,579)</b>	<b>(9.60) %</b>	<b>55.85 %</b>
<b>Total PG Facilities Construction</b>	<b>\$ 33,881</b>	<b>\$ 1,512</b>	<b>2,240.51 %</b>	<b>\$ 38,854</b>	<b>\$ (225,956)</b>	<b>\$ (404,579)</b>	<b>(9.60) %</b>	<b>55.85 %</b>

<b>Program: Grants &amp; Tabor</b>									
<b>Revenue</b>									
Local Revenue									
Custom Revenue - Local Operating Revenue	\$ 53,062	\$ 53,751	98.72 %	\$ 6,514	\$ 8,164	\$ -	0.00 %	0.00 %	
Total - Local Revenue	\$ 53,062	\$ 53,751	98.72 %	\$ 6,514	\$ 8,164	\$ -	0.00 %	0.00 %	
<b>Total - Revenue</b>	<b>\$ 53,062</b>	<b>\$ 53,751</b>	<b>98.72 %</b>	<b>\$ 6,514</b>	<b>\$ 8,164</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>	
<b>Expense</b>									
Purchased Professional & Technical Services	\$ 6,000	\$ 52,943	11.33 %	\$ (1,450)	\$ -	\$ -	0.00 %	0.00 %	
Purchased Property Services	\$ -	\$ 750	0.00 %	\$ -	\$ -	\$ -	0.00 %	0.00 %	
Other Purchased Services	\$ 899	\$ 2,399	37.47 %	\$ 90	\$ 90	\$ -	0.00 %	0.00 %	
Supplies	\$ 20,056	\$ 27,903	71.88 %	\$ 5,644	\$ 6,148	\$ 22,000	25.65 %	27.94 %	
Property	\$ -	\$ 7,061	0.00 %	\$ -	\$ -	\$ -	0.00 %	0.00 %	
Other Expenses	\$ -	\$ -	0.00 %	\$ 403	\$ 403	\$ -	0.00 %	0.00 %	
<b>Total Expense</b>	<b>\$ 26,954</b>	<b>\$ 91,056</b>	<b>29.60 %</b>	<b>\$ 4,687</b>	<b>\$ 6,641</b>	<b>\$ 22,000</b>	<b>21.30 %</b>	<b>30.19 %</b>	
<b>Transfer Revenue (Expense)</b>	<b>\$ 1,746</b>	<b>\$ 9,924</b>	<b>17.60 %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>	<b>0.00 %</b>	
<b>Total Change in Fund Balance</b>	<b>\$ 27,854</b>	<b>\$ (27,382)</b>	<b>(101.72) %</b>	<b>\$ 1,828</b>	<b>\$ 1,524</b>	<b>\$ (22,000)</b>	<b>(8.31) %</b>	<b>(6.93) %</b>	
<b>Total Program: Grants &amp; Tabor</b>	<b>\$ 27,854</b>	<b>\$ (27,382)</b>	<b>(101.72) %</b>	<b>\$ 1,828</b>	<b>\$ 1,524</b>	<b>\$ (22,000)</b>	<b>(8.31) %</b>	<b>(6.93) %</b>	
<b>SUMMARY</b>									
Total Revenue	\$ 13,902,524	\$ 27,194,376	51.12%	\$ 6,916,964	\$ 14,241,923	\$ 27,977,115	24.72%	50.91%	
Total Expenses	\$ 12,223,176	\$ 26,580,239	45.99%	\$ 6,727,062	\$ 13,081,404	\$ 28,322,446	23.75%	46.19%	
Total Transfers	\$ 160,819	\$ 489,860	32.83%	\$ 12,789	\$ 122,998	\$ 349,850	3.66%	35.16%	
<b>Total Change in Fund Balance</b>	<b>\$ 1,840,168</b>	<b>\$ 1,103,997</b>	<b>166.68%</b>	<b>\$ 202,691</b>	<b>\$ 1,283,517</b>	<b>\$ 4,519</b>	<b>4485.36%</b>	<b>28403.05%</b>	

\$ 0

**Peak to Peak Charter School**  
**Balance Sheet - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/2025	FYE 06/30/2026	
	<i>Prior Year Balance 12/31/2024</i>	<i>Current Year Balance 12/31/2025</i>	<i>Difference</i>
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
P2P Operating Account 3803 (Chase)	\$ 1,277,040	\$ 1,821,732	\$ 544,692
Financial Reserve Account 1693-8001 (COLOTRUST PLUS+)	\$ 7,741,510	\$ 8,014,342	\$ 272,832
Replacement Reserve Account 1693-8003 (COLOTRUST PLUS+)	\$ 506,640	\$ 597,887	\$ 91,248
Soccer Field Replacement Reserve 2119 (Great Western)	\$ 104,673	\$ -	\$ (104,673)
Food Services Operating Account 7729 (Chase)	\$ 354,762	\$ 440,398	\$ 85,637
TABOR Reserve Account 1695-8001 (COLOTRUST PLUS+)	\$ 795,161	\$ 870,439	\$ 75,278
General Cash Allocation	\$ (4,187,620)	\$ 12,751	\$ 4,200,371
Tabor Cash Allocation	\$ 4,539,223	\$ -	\$ (4,539,223)
<b>Total Cash and Cash Equivalents</b>	<b>\$ 11,131,388</b>	<b>\$ 11,757,550</b>	<b>\$ 626,162</b>
<b>Accounts Receivable</b>			
AR	\$ 143,775	\$ 138,314	\$ (5,461)
<b>Total Accounts Receivable</b>	<b>\$ 143,775</b>	<b>\$ 138,314</b>	<b>\$ (5,461)</b>
<b>Total Accounts Receivable, Net</b>	<b>\$ 143,775</b>	<b>\$ 138,314</b>	<b>\$ (5,461)</b>
<b>Total Current Assets</b>	<b>\$ 11,275,162</b>	<b>\$ 11,895,863</b>	<b>\$ 620,701</b>
<b>Long-term Assets</b>			
<b>Property &amp; Equipment</b>			
Site Improvements	\$ 451,214	\$ -	\$ (451,214)
Buildings and Improvements	\$ 5,987	\$ -	\$ (5,987)
Machinery & Equipment	\$ 8,650	\$ -	\$ (8,650)
Construction in Progress	\$ 878,640	\$ -	\$ (878,640)
<b>Total Property &amp; Equipment</b>	<b>\$ 1,344,491</b>	<b>\$ -</b>	<b>\$ (1,344,491)</b>
<b>Other Long-term Assets</b>			
<b>Deposits and Prepayments</b>			
Prepaid Expenses	\$ 62,081	\$ -	\$ (62,081)

<b>Total Deposits and Prepayments</b>	\$	<b>62,081</b>	\$	-	\$	<b>(62,081)</b>
<b>Total Other Long-term Assets</b>	\$	<b>62,081</b>	\$	-	\$	<b>(62,081)</b>
<b>Total Long-term Assets</b>	\$	<b>1,406,572</b>	\$	-	\$	<b>(1,406,572)</b>
<b>Total Assets</b>	\$	<b>12,681,735</b>	\$	<b>11,895,863</b>	\$	<b>(785,871)</b>
<b>Liabilities and Net Assets</b>						
<b>Liabilities</b>						
<b>Short-term Liabilities</b>						
<b>Accounts Payable</b>						
AP	\$	155,656.97	\$	162,987.58	\$	7,330.61
<b>Total Accounts Payable</b>	\$	<b>155,656.97</b>	\$	<b>162,987.58</b>	\$	<b>7,330.61</b>
<b>Accrued Liabilities</b>						
Accrued Salaries	\$	-	\$	9,036.71	\$	9,036.71
Accrued Benefits	\$	0.10	\$	3,198.27	\$	3,198.17
PERA Deduction/Withheld	\$	-	\$	(59.44)	\$	(59.44)
403B (AXA)	\$	8,862.03	\$	-	\$	(8,862.03)
Flex Spending Withholdings	\$	6,067.11	\$	6,696.15	\$	629.04
<b>Total Accrued Liabilities</b>	\$	<b>14,929.24</b>	\$	<b>18,871.69</b>	\$	<b>3,942.45</b>
<b>Total Short-term Liabilities</b>	\$	<b>170,586.21</b>	\$	<b>181,859.27</b>	\$	<b>11,273.06</b>
<b>Total Liabilities</b>	\$	<b>170,586.21</b>	\$	<b>181,859.27</b>	\$	<b>11,273.06</b>
<b>Net Assets</b>						
<b>Net Assets</b>						
Reserved for TABOR	\$	780,127	\$	817,527	\$	37,400
Unreserved Fund Balance	\$	9,890,854	\$	9,612,960	\$	(277,894)
<b>Total Net Assets</b>	\$	<b>10,670,981</b>	\$	<b>10,430,487</b>	\$	<b>(240,494)</b>
<b>Change In Net Assets</b>	\$	<b>1,840,168</b>	\$	<b>1,283,517</b>	\$	<b>(556,651)</b>
<b>Total Net Assets</b>	\$	<b>12,511,148</b>	\$	<b>11,714,004</b>	\$	<b>(797,144)</b>
<b>Total Liabilities and Net Assets</b>	\$	<b>12,681,735</b>	\$	<b>11,895,863</b>	\$	<b>(785,871)</b>

---

**Friends of Peak to Peak**  
**Budget vs Actuals DETAIL - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/25			FYE 06/30/26				
	Prior YTD Actuals 12/31/2024	Audited Prior Year Actuals FYE 6/30/2025	Prior YTD % of Final	Quarter Actuals 12/31/2025	YTD Actuals 12/31/2025	Annual Budget FYE 6/30/2026	YTD \$ Over Budget	YTD Vs Budget %
<b>Revenue</b>								
<b>Local Revenue</b>								
<b>Custom Revenue - Local Operating Revenue</b>								
1751.00 - Fund Raising Revenue (Auction, Run	\$ 28,142	\$ 213,893	13.16 %	\$ 6,264	\$ 20,369	\$ 272,600	\$ (252,231)	7.47 %
1920.00 - Donations from Private Sources (Include Annual Gift)	\$ 205,188	\$ 311,258	65.92 %	\$ 293,860	\$ 319,767	\$ 733,300	\$ (413,533)	43.61 %
1990.00 - Miscellaneous Revenue (Bad Debt Collection, Merchant Refund)	\$ -	\$ -	0.00 %	\$ -	\$ 0	\$ -	\$ 0.40	0.00 %
<b>Total Custom Revenue - Local Operating Revenue</b>	<b>\$ 233,330</b>	<b>\$ 525,151</b>	<b>44.43 %</b>	<b>\$ 300,124</b>	<b>\$ 340,136</b>	<b>\$ 1,005,900</b>	<b>\$ (665,764)</b>	<b>33.81 %</b>
<b>Investment Revenue</b>								
1510.00 - Interest Earned	\$ 96,325	\$ 118,604	81.22 %	\$ 14,272	\$ 26,297	\$ 100,000	\$ (73,703)	26.30 %
1531.00 - Realized Gains (Losses)	\$ 16,412	\$ 114,224	14.37 %	\$ 44,382	\$ 45,156	\$ -	\$ 45,155.63	0.00 %
1532.00 - Unrealized Gains (Losses)	\$ (59,571)	\$ (72,105)	82.62 %	\$ (20,692)	\$ 45,214	\$ -	\$ 45,213.58	0.00 %
<b>Total - Investment Revenue</b>	<b>\$ 53,166</b>	<b>\$ 160,723</b>	<b>33.08 %</b>	<b>\$ 37,963</b>	<b>\$ 116,666</b>	<b>\$ 100,000</b>	<b>\$ 16,666.46</b>	<b>116.67 %</b>
<b>Total - Local Revenue</b>	<b>\$ 286,496</b>	<b>\$ 685,874</b>	<b>41.77 %</b>	<b>\$ 338,087</b>	<b>\$ 456,803</b>	<b>\$ 1,105,900</b>	<b>\$ (649,097)</b>	<b>41.31 %</b>
<b>Total - Revenue</b>	<b>\$ 286,496</b>	<b>\$ 685,874</b>	<b>41.77 %</b>	<b>\$ 338,087</b>	<b>\$ 456,803</b>	<b>\$ 1,105,900</b>	<b>\$ (649,097)</b>	<b>41.31 %</b>
<b>Expense</b>								
<b>Purchased Professional &amp; Technical Services</b>								
0313.00 - Banking Service Fees	\$ 9,080	\$ 23,151	39.22 %	\$ 6,733	\$ 11,429	\$ 14,652	\$ (3,223)	78.01 %
0330.00 - Other Professional Services (Contractors)	\$ 30,350	\$ 81,431	37.27 %	\$ 9,000	\$ 41,523	\$ 90,000	\$ (48,477)	46.14 %
0390.00 - Other Purchased Services	\$ -	\$ 3,700	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %
<b>Total - Purchased Professional &amp; Technical Services</b>	<b>\$ 39,430</b>	<b>\$ 108,282</b>	<b>36.41 %</b>	<b>\$ 15,733</b>	<b>\$ 52,952</b>	<b>\$ 104,652</b>	<b>\$ (51,700)</b>	<b>50.60 %</b>
<b>Purchased Property Services</b>								
0440.00 - Rental Costs	\$ 5,291	\$ 7,884	67.10 %	\$ 568	\$ 5,086	\$ -	\$ 5,086.00	0.00 %
<b>Total - Purchased Property Services</b>	<b>\$ 5,291</b>	<b>\$ 7,884</b>	<b>67.10 %</b>	<b>\$ 568</b>	<b>\$ 5,086</b>	<b>\$ -</b>	<b>\$ 5,086.00</b>	<b>0.00 %</b>
<b>Other Purchased Services</b>								
0550.00 - Printing, Copier Paper	\$ 2,321	\$ 3,593	64.60 %	\$ 2,652	\$ 5,356	\$ -	\$ 5,355.52	0.00 %
<b>Total - Other Purchased Services</b>	<b>\$ 2,321</b>	<b>\$ 3,593</b>	<b>64.60 %</b>	<b>\$ 2,652</b>	<b>\$ 5,356</b>	<b>\$ -</b>	<b>\$ 5,355.52</b>	<b>0.00 %</b>
<b>Supplies</b>								
0610.00 - General Supplies	\$ 13,702	\$ 25,628	53.46 %	\$ 1,396	\$ 3,264	\$ 119,300	\$ (116,036)	2.74 %
0619.00 - Food - Catering and Other	\$ 295	\$ 535	55.16 %	\$ 776	\$ 1,085	\$ -	\$ 1,084.67	0.00 %
0650.00 - Computer Software & Supplies	\$ 13,294	\$ 13,302	99.94 %	\$ 999	\$ 9,512	\$ -	\$ 9,512.00	0.00 %
<b>Total - Supplies</b>	<b>\$ 27,291</b>	<b>\$ 39,465</b>	<b>69.15 %</b>	<b>\$ 3,170</b>	<b>\$ 13,860</b>	<b>\$ 119,300</b>	<b>\$ (105,440)</b>	<b>11.62 %</b>
<b>Other Expenses</b>								
0810.00 - Dues and Fees (annual membership, non travel related fees)	\$ 190	\$ 190	100.00 %	\$ 198	\$ 198	\$ -	\$ 198.00	0.00 %
0851.00 - Instructional Field Trips, KE, College V	\$ -	\$ 181	0.00 %	\$ -	\$ -	\$ -	\$ -	0.00 %
0870.00 - Scholarship Awards for Post-secondary Education	\$ 28,000	\$ 55,750	50.22 %	\$ 8,000	\$ 34,250	\$ 66,000	\$ (31,750)	51.89 %
<b>Total - Other Expenses</b>	<b>\$ 28,190</b>	<b>\$ 56,121</b>	<b>50.23 %</b>	<b>\$ 8,198</b>	<b>\$ 34,448</b>	<b>\$ 66,000</b>	<b>\$ (31,552)</b>	<b>52.19 %</b>
<b>Total Expense</b>	<b>\$ 102,523</b>	<b>\$ 215,345</b>	<b>47.61 %</b>	<b>\$ 30,322</b>	<b>\$ 111,702</b>	<b>\$ 289,952</b>	<b>\$ (178,250)</b>	<b>38.52 %</b>

Includes Annual I

Budgeted under I

Budgeted under I

Budgeted under I

Budgeted under I

**Transfer Revenue (Expense)**  
 5200.26 - Fund Transfer - Fund 26  
**Total - Transfer Revenue (Expense)**

\$	(33,291)	\$	(362,332)	9.19 %	\$	(12,789)	\$	(24,317)	\$	349,850	\$	(374,167)	(6.95) %
\$	<b>(33,291)</b>	\$	<b>(362,332)</b>	<b>9.19 %</b>	\$	<b>(12,789)</b>	\$	<b>(24,317)</b>	\$	<b>349,850</b>	\$	<b>(374,167)</b>	<b>(6.95) %</b>
\$	150,682	\$	108,197	139.27 %	\$	294,977	\$	320,784	\$	1,165,798	\$	(845,014)	27.52 %

\$ -

**Total Change in Fund Balance**

**Friends of Peak to Peak**  
**Balance Sheet - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/2025	FYE 06/30/2026	
	<i>Prior Year Balance</i>	<i>Current Year Balance</i>	<i>Difference</i>
	<i>12/31/2024</i>	<i>12/31/2025</i>	
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
P2P Operating Account 3803 (Chase)	\$ 58,163	\$ -	\$ (58,163)
Friends of P2P Operating Account 1984 (Chase)	\$ 152,962	\$ 390,232	\$ 237,270
American Funds 1 - AHITX	\$ 8,738	\$ 8,881	\$ 143
American Funds 2 - AFAXX	\$ 284	\$ 861	\$ 578
Colorado Gives Foundation Endowment	\$ 1,533,687	\$ 1,671,815	\$ 138,128
Friends Scholarship Disbursement	\$ 2,350	\$ 36,837	\$ 34,487
Friends Scholarship CD	\$ 90,215	\$ 59,568	\$ (30,647)
Friends Scholarship CD - ST	\$ 31,074	\$ 30,000	\$ (1,074)
Friends Stock Account 5224 (Fidelity)	\$ 41,059	\$ 5,054	\$ (36,005)
General Cash Allocation	\$ -	\$ (12,751)	\$ (12,751)
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,918,531</b>	<b>\$ 2,190,497</b>	<b>\$ 271,965</b>
<b>Total Current Assets</b>	<b>\$ 1,918,531</b>	<b>\$ 2,190,497</b>	<b>\$ 271,965</b>
<b>Total Assets</b>	<b>\$ 1,918,531</b>	<b>\$ 2,190,497</b>	<b>\$ 271,965</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
<b>Short-term Liabilities</b>			
<b>Accounts Payable</b>			
AP	\$ 7,698	\$ 1,365	\$ (6,333)
<b>Total Accounts Payable</b>	<b>\$ 7,698</b>	<b>\$ 1,365</b>	<b>\$ (6,333)</b>
<b>Total Short-term Liabilities</b>	<b>\$ 7,698</b>	<b>\$ 1,365</b>	<b>\$ (6,333)</b>
<b>Total Liabilities</b>	<b>\$ 7,698</b>	<b>\$ 1,365</b>	<b>\$ (6,333)</b>

**Net Assets****Net Assets**

Unreserved Fund Balance	\$	93,803	\$	60,386	\$	(33,418)
Restricted Scholarship Fund	\$	1,531,326	\$	1,677,406	\$	146,080
Committed Scholarships	\$	126,000	\$	120,814	\$	(5,186)
Restricted AP Testing	\$	9,021	\$	9,742	\$	721
<b>Total Net Assets</b>	<b>\$</b>	<b>1,760,151</b>	<b>\$</b>	<b>1,868,348</b>	<b>\$</b>	<b>108,197</b>
<b>Change In Net Assets</b>	<b>\$</b>	<b>150,682</b>	<b>\$</b>	<b>320,784</b>	<b>\$</b>	<b>170,102</b>
<b>Total Net Assets</b>	<b>\$</b>	<b>1,910,833</b>	<b>\$</b>	<b>2,189,131</b>	<b>\$</b>	<b>278,299</b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>1,918,531</b>	<b>\$</b>	<b>2,190,497</b>	<b>\$</b>	<b>271,965</b>

**Prairie View Inc.**  
**Budget vs Actuals DETAIL - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/25			FYE 06/30/26	
	Prior YTD Actuals 12/31/2024	Audited Prior Year Actuals FYE 6/30/2025	Prior YTD % of Final	Quarter Actuals 12/31/2025	YTD Actuals 12/31/2025
<b>Revenue</b>					
<b>Local Revenue</b>					
<b>Custom Revenue - Local Operating Revenue</b>					
5400.00 - Capital Leases	\$ 708,000	\$ 1,415,167	50.03 %	\$ 354,062	\$ 708,000
<b>Total Custom Revenue - Local Operating Revenue</b>	<b>\$ 708,000</b>	<b>\$ 1,415,167</b>	<b>50.03 %</b>	<b>\$ 354,062</b>	<b>\$ 708,000</b>
<b>Investment Revenue</b>					
1510.00 - Interest Earned	\$ 58,877	\$ 109,244	53.89 %	\$ 19,865	\$ 46,884
1531.00 - Realized Gains (Losses)	\$ 2	\$ 2	100.00 %	\$ -	\$ -
<b>Total - Investment Revenue</b>	<b>\$ 58,879</b>	<b>\$ 109,246</b>	<b>53.90 %</b>	<b>\$ 19,865</b>	<b>\$ 46,884</b>
<b>Total - Local Revenue</b>	<b>\$ 766,879</b>	<b>\$ 1,524,412</b>	<b>50.31 %</b>	<b>\$ 373,928</b>	<b>\$ 754,884</b>
<b>Total - Revenue</b>	<b>\$ 766,879</b>	<b>\$ 1,524,412</b>	<b>50.31 %</b>	<b>\$ 373,928</b>	<b>\$ 754,884</b>
<b>Expense</b>					
<b>Other Expenses</b>					
0830.00 - Interest	\$ 295,556	\$ 567,931	52.04 %	\$ -	\$ 272,375
0913.00 - Redemption of Principal	\$ 900,000	\$ 900,000	100.00 %	\$ -	\$ 870,000
<b>Total - Other Expenses</b>	<b>\$ 1,195,556</b>	<b>\$ 1,467,931</b>	<b>81.44 %</b>	<b>\$ -</b>	<b>\$ 1,142,375</b>
<b>Total Expense</b>	<b>\$ 1,195,556</b>	<b>\$ 1,467,931</b>	<b>81.44 %</b>	<b>\$ -</b>	<b>\$ 1,142,375</b>
<b>Transfer Revenue (Expense)</b>					
5200.11 - Fund Transfer - Fund 11	\$ -	\$ -	0.00 %	\$ -	\$ (103,681)
5200.31 - Fund Transfer - Fund 31	\$ (127,528)	\$ (127,528)	100.00 %	\$ -	\$ -
5200.41 - Fund Transfer - Fund 41	\$ -	\$ -	0.00 %	\$ (5,000)	\$ -
<b>Total - Transfer Revenue (Expense)</b>	<b>\$ (127,528)</b>	<b>\$ (127,528)</b>	<b>100.00 %</b>	<b>\$ (5,000)</b>	<b>\$ (103,681)</b>

**Total Change in Fund Balance**

\$	(556,205)	\$	(71,046)	782.88 %	\$ 368,928
					\$ (491,172)

\$ -

**Prairie View Inc.**  
**Balance Sheet - Modified Accrual - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/2025	FYE 06/30/2026	
	<i>Prior Year Balance</i>		<i>Difference</i>
	<i>12/31/2024</i>	<i>12/31/25</i>	
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
2014 Bonds - Interest Account 21051-0	\$ 520,509	\$ 594,091	\$ 73,582
2014 Bonds - Principal Account 21051-1	\$ 74,765	\$ 194	\$ (74,572)
2014 Bonds - Reserve Account 21051-2	\$ 1,447,062	\$ 1,442,790	\$ (4,272)
2014 Bonds - Repair & Replacement 21051-3	\$ 254,309	\$ 253,557	\$ (752)
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Total Current Assets</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Total Assets</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Liabilities and Net Assets</b>			
<b>Net Assets</b>			
<b>Net Assets</b>			
Other Reserved Fund Balance	\$ 2,706,414	\$ 2,706,414	\$ -
Unreserved Fund Balance	\$ 146,436	\$ 75,390	\$ (71,046)
<b>Total Net Assets</b>	<b>\$ 2,852,850</b>	<b>\$ 2,781,804</b>	<b>\$ (71,046)</b>
<b>Change In Net Assets</b>	<b>\$ (556,205)</b>	<b>\$ (491,172)</b>	<b>\$ 65,033</b>
<b>Total Net Assets</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>

**Prairie View Inc.**  
**Balance Sheet - Full Accrual - Q2 FY26 (as of 12/31/25)**

	FYE 06/30/2025	FYE 06/30/2026	
	<i>Prior Year Balance</i>	<i>Current Year Balance</i>	<i>Difference</i>
	<i>12/31/2024</i>	<i>12/31/2025</i>	
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
2014 Bonds - Interest Account 21051-0	\$ 520,509	\$ 594,091	\$ 73,582
2014 Bonds - Principal Account 21051-1	\$ 74,765	\$ 194	\$ (74,572)
2014 Bonds - Reserve Account 21051-2	\$ 1,447,062	\$ 1,442,790	\$ (4,272)
2014 Bonds - Repair & Replacement 21051-3	\$ 254,309	\$ 253,557	\$ (752)
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Total Current Assets</b>	<b>\$ 2,296,645</b>	<b>\$ 2,290,632</b>	<b>\$ (6,013)</b>
<b>Long-term Assets</b>			
<b>Property &amp; Equipment</b>			
Site (Land)	\$ 2,787,984	\$ 3,165,326	\$ 377,342
Site Improvements	\$ 4,728,775	\$ 17,556,922	\$ 12,828,147
Buildings and Improvements	\$ 29,069,196	\$ 29,069,196	\$ -
Machinery & Equipment	\$ 944,353	\$ 1,207,128	\$ 262,775
Construction in Progress	\$ 7,285,125	\$ 262,306	\$ (7,022,819)
Accumulated Depreciation on Site Improvements	\$ (2,704,264)	\$ (3,059,437)	\$ (355,173)
Accumulated Depreciation on Bldgs/Improvements	\$ (10,208,456)	\$ (10,800,003)	\$ (591,547)
Accumulated Depreciation on Machinery/Equipment	\$ (433,139)	\$ (515,307)	\$ (82,168)
<b>Total Property &amp; Equipment</b>	<b>\$ 31,469,574</b>	<b>\$ 36,886,131</b>	<b>\$ 5,416,557</b>
<b>Other Long-term Assets</b>			
<b>Other Assets</b>			
Bond Loss on Refunding	\$ 3,803,806	\$ 3,803,806	\$ -
<b>Total Other Assets</b>	<b>\$ 3,803,806</b>	<b>\$ 3,803,806</b>	<b>\$ -</b>

<b>Total Other Long-term Assets</b>	<b>\$ 3,803,806</b>	<b>\$ 3,803,806</b>	<b>\$ -</b>
<b>Total Long-term Assets</b>	<b>\$ 35,273,380</b>	<b>\$ 40,689,937</b>	<b>\$ 5,416,557</b>

**Intangible Assets, Net**

**Amortization**

Accumulated Amortization of Bond Loss on Refunding	\$ 1,996,997	\$ 2,187,187	\$ 190,190
<b>Total Amortization</b>	<b>\$ 1,996,997</b>	<b>\$ 2,187,187</b>	<b>\$ 190,190</b>
<b>Total Intangible Assets, Net</b>	<b>\$ (1,996,997)</b>	<b>\$ (2,187,187)</b>	<b>\$ (190,190)</b>

<b>Total Assets</b>	<b>\$ 35,573,028</b>	<b>\$ 40,793,382</b>	<b>\$ 5,220,353</b>
---------------------	----------------------	----------------------	---------------------

**Liabilities and Net Assets**

**Liabilities**

**Long Term Liabilities**

**Bond Liabilities**

Bonds Payable	\$ 11,795,000	\$ 10,925,000	\$ (870,000)
Interest Payable	\$ 202,406	\$ 118,000	\$ (84,406)
Bond Premium	\$ 1,279,196	\$ 1,279,196	\$ -
Accumulated Amortization of Bond Premium	\$ (671,578)	\$ (703,558)	\$ (31,980)
<b>Total Bond Liabilities</b>	<b>\$ 12,605,024</b>	<b>\$ 11,618,638</b>	<b>\$ (986,386)</b>
<b>Total Long Term Liabilities</b>	<b>\$ 12,605,024</b>	<b>\$ 11,618,638</b>	<b>\$ (986,386)</b>
<b>Total Liabilities</b>	<b>\$ 12,605,024</b>	<b>\$ 11,618,638</b>	<b>\$ (986,386)</b>

**Net Assets**

**Net Assets**

Other Reserved Fund Balance	\$ (10,013,395)	\$ (10,013,395)	\$ -
Unreserved Fund Balance	\$ 28,468,013	\$ 38,029,266	\$ 9,561,253
<b>Total Net Assets</b>	<b>\$ 18,454,619</b>	<b>\$ 28,015,872</b>	<b>\$ 9,561,253</b>
<b>Change In Net Assets</b>	<b>\$ 4,513,386</b>	<b>\$ 1,158,872</b>	<b>\$ (3,354,514)</b>
<b>Total Net Assets</b>	<b>\$ 22,968,004</b>	<b>\$ 29,174,744</b>	<b>\$ 6,206,739</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 35,573,028</b>	<b>\$ 40,793,382</b>	<b>\$ 5,220,353</b>

---