



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

POST OFFICE BOX 3717
EAGLE, COLORADO 81631
PHONE: 970-328-2593 FAX: 970-328-1995
www.spaethandco.com

June 19, 2026

Breakaway West Condominium Association
P.O. Box 1743
Vail, CO 81658

Re: Financial Statements
For the Eight Months Ended February 28, 2026

Dear Board of Directors:

I am enclosing your balance sheet, profit & loss, comparatives, and disbursement report for the period indicated above. The enclosed financial statements were prepared from your books and records without audit.

As of 2/28/26, the year-to-date operating net profit is \$46,760.85. Comparatively, the year-to-date operating net profit as of 2/28/25 was \$36,710.62. This is a favorable difference of \$10,050.23. This year there is a significant decrease to pool maintenance, pool gas, trash removal, electricity and water & sewer. This was partially offset by an increase to accounting (audit), insurance, legal, manager's unit, snow removal (bobcat rental), repairs & maintenance, gas/heating, elevator and fire alarm. There was also an increase to the operating portion of the dues and high interest income.

The association budgeted net income as of 2/28/26 was \$9,683.06. Actual net income was \$46,760.85. This is a favorable difference of \$37,077.79 as of 2/28/26. Trash removal, electricity, water & sewer, gas/heating, roof snow removal, fire alarm and flood insurance are under budget. There is also significant interest income. Accounting, legal, manager's unit, snow removal, repairs & maintenance and elevator are over budget.

Each year, the association budgets to have no profit or loss in operating.

Please contact me if you have any questions about the enclosed statements.

Sincerely yours,

Christine A. Spaeth, EA

Christine A. Spaeth, EA
President
Enrolled Agent

Enclosures

Breakaway West Association, Inc.
Balance Sheet
As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - UMB	4,147,943.01
102.8 · Cash in Op. Checking - UMB	73,576.31
Total Checking/Savings	4,221,519.32
Accounts Receivable	
104.00 · Accounts Receivable	45,973.78
Total Accounts Receivable	45,973.78
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	5,505.32
108.20 · Prepaid Flood Insurance	1,339.75
108.00 · Prepaid Expenses - Other	2,809.77
Total 108.00 · Prepaid Expenses	9,654.84
110.00 · Bill to Owner	182.00
Total Other Current Assets	9,836.84
Total Current Assets	4,277,329.94
Fixed Assets	
112.00 · Manager Condo Unit	23,000.00
112.50 · Improvements - 504	188,194.74
113.50 · Equipment	7,544.75
114.00 · Accum. Depreciation	
114.10 · Accum. Depreciation-Unit 504	(100,617.74)
114.30 · Accum. Depreciation-Equipment	(7,544.75)
Total 114.00 · Accum. Depreciation	(108,162.49)
Total Fixed Assets	110,577.00
TOTAL ASSETS	4,387,906.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	1,114,966.66
Total Accounts Payable	1,114,966.66
Total Current Liabilities	1,114,966.66
Total Liabilities	1,114,966.66
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	662,573.37
217.20 · Reserve Fund 300	913,928.55
217.30 · Reserve Fund 400	610,595.68
217.40 · Reserve Fund 500	805,008.89
217.50 · Reserve Fund Garage	89,246.27
Total 217.01 · Reserve Fund - Appropriated	3,081,352.76
218.01 · Owner Equity - Unappropriated	
218.00 · Operating Fund 100/200	(4,669.62)
219.00 · Operating Fund 300	(3,126.08)
220.00 · Operating Fund 400	1,158.64
221.00 · Operating Fund 500	11,302.81
222.00 · Operating Fund Garage	503.92
Total 218.01 · Owner Equity - Unappropriated	5,169.67
223 · Investment in Mgr. Unit 504	113,157.00
Net Income	46,760.85
Total Equity	3,272,940.28
TOTAL LIABILITIES & EQUITY	4,387,906.94

Breakaway West Association, Inc.
Combined Operating - Current Month vs Prior Year
Statement of Operations - Unaudited

	Feb 26	Feb 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	41,939.80	723.49
303.00 · Interest Income	9,504.72	47.25	9,457.47
304.00 · Finance Charges & Late Fees	449.78	332.34	117.44
307.00 · Reserve Assessments	1,654.63	2,150.03	(495.40)
308.00 · Cable TV Assessments	5,469.12	5,199.66	269.46
Total Income	59,741.54	49,669.08	10,072.46
Expense			
401.00 · Accounting	1,062.00	946.33	115.67
402.00 · Administrative	956.00	867.72	88.28
403.00 · Manager's Fee	3,834.14	3,722.47	111.67
406.00 · Insurance	11,010.59	7,769.50	3,241.09
409.00 · Manager's Unit	5,054.90	6,794.25	(1,739.35)
410.00 · Pool Maintenance	0.00	2,313.95	(2,313.95)
410.02 · Pool - Gas Expense	57.96	1,094.35	(1,036.39)
411.00 · Snow Removal	1,500.00	1,500.00	0.00
412.00 · Repairs & Maint. - Project	286.92	383.53	(96.61)
414.00 · Trash	2,411.79	2,807.83	(396.04)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	4,490.35	4,928.64	(438.29)
424.00 · Water & Sewer	4,079.24	4,176.52	(97.28)
Total Expense	35,066.39	37,627.59	(2,561.20)
Net Ordinary Income	24,675.15	12,041.49	12,633.66
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,384.81	4,416.23	968.58
425.00 · Repairs & Maint. Bldg.	620.00	9,071.33	(8,451.33)
430.00 · Reserve Funds Bldg	1,654.63	2,150.03	(495.40)
453.00 · Flood Insurance	1,339.75	1,339.75	0.00
456.00 · Cable TV Expense	4,701.44	5,330.84	(629.40)
Total Other Expense	13,700.63	22,308.18	(8,607.55)
Net Other Income	(13,700.63)	(22,308.18)	8,607.55
Net Income	10,974.52	(10,266.69)	21,241.21

Breakaway West Association, Inc.
Combined Operating - Current Year vs Prior Year
Statement of Operations - Unaudited

	Jul '25 - Feb 26	Jul '24 - Feb 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	341,306.56	335,518.41	5,788.15
303.00 · Interest Income	85,962.69	243.12	85,719.57
304.00 · Finance Charges & Late Fees	1,713.19	750.85	962.34
305.00 · Holy Cross Equity Refund	0.00	514.31	(514.31)
307.00 · Reserve Assessments	13,236.88	17,200.19	(3,963.31)
308.00 · Cable TV Assessments	43,752.96	41,597.82	2,155.14
Total Income	485,972.28	395,824.70	90,147.58
Expense			
401.00 · Accounting	21,162.16	8,454.00	12,708.16
402.00 · Administrative	7,383.85	6,571.16	812.69
403.00 · Manager's Fee	30,673.12	29,779.76	893.36
406.00 · Insurance	67,017.63	55,812.07	11,205.56
408.00 · Legal	4,667.00	876.00	3,791.00
409.00 · Manager's Unit	30,137.33	17,481.41	12,655.92
410.00 · Pool Maintenance	0.00	9,596.83	(9,596.83)
410.02 · Pool - Gas Expense	465.19	5,703.90	(5,238.71)
411.00 · Snow Removal	21,768.15	6,916.53	14,851.62
412.00 · Repairs & Maint. - Project	6,493.86	7,391.48	(897.62)
414.00 · Trash	17,691.84	19,891.90	(2,200.06)
421.00 · Depreciation - Mgr's Unit 504	2,580.00	2,580.00	0.00
422.00 · Electricity	16,422.20	21,066.60	(4,644.40)
424.00 · Water & Sewer	31,676.86	42,074.92	(10,398.06)
437.00 · Landscaping	4,000.00	4,000.00	0.00
Total Expense	262,139.19	238,196.56	23,942.63
Net Ordinary Income	223,833.09	157,628.14	66,204.95
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	28,174.65	23,121.54	5,053.11
425.00 · Repairs & Maint. Bldg.	56,608.78	15,813.65	40,795.13
427.00 · Elevator	17,202.84	8,002.82	9,200.02
430.00 · Reserve Funds Bldg	13,236.88	17,200.18	(3,963.30)
431.00 · Fire Alarm Bldg	10,365.46	4,880.41	5,485.05
453.00 · Flood Insurance	10,718.00	10,718.00	0.00
456.00 · Cable TV Expense	40,765.63	41,180.92	(415.29)
Total Other Expense	177,072.24	120,917.52	56,154.72
Net Other Income	(177,072.24)	(120,917.52)	(56,154.72)
Net Income	46,760.85	36,710.62	10,050.23

Breakaway West Association, Inc.
Combined Operating Profit & Loss Budget vs. Actual MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	42,663.41	(0.12)
303.00 · Interest Income	9,504.72	0.00	9,504.72
304.00 · Finance Charges & Late Fees	449.78	0.00	449.78
307.00 · Reserve Assessments	1,654.63	1,654.59	0.04
308.00 · Cable TV Assessments	5,469.12	5,469.12	0.00
Total Income	59,741.54	49,787.12	9,954.42
Expense			
401.00 · Accounting	1,062.00	2,125.01	(1,063.01)
402.00 · Administrative	956.00	916.66	39.34
403.00 · Manager's Fee	3,834.14	3,834.14	0.00
406.00 · Insurance	11,010.59	8,326.96	2,683.63
408.00 · Legal	0.00	250.01	(250.01)
409.00 · Manager's Unit	5,054.90	2,822.02	2,232.88
410.02 · Pool - Gas Expense	57.96	0.00	57.96
411.00 · Snow Removal	1,500.00	1,500.00	0.00
412.00 · Repairs & Maint. - Project	286.92	666.67	(379.75)
414.00 · Trash	2,411.79	2,617.32	(205.53)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	4,490.35	2,728.58	1,761.77
424.00 · Water & Sewer	4,079.24	5,300.82	(1,221.58)
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	35,066.39	31,494.03	3,572.36
Net Ordinary Income	24,675.15	18,293.09	6,382.06
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,384.81	4,103.90	1,280.91
425.00 · Repairs & Maint. Bldg.	620.00	1,825.81	(1,205.81)
427.00 · Elevator	0.00	555.55	(555.55)
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	1,654.63	1,654.59	0.04
431.00 · Fire Alarm Bldg	0.00	1,750.00	(1,750.00)
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	4,701.44	5,469.12	(767.68)
Total Other Expense	13,700.63	18,832.70	(5,132.07)
Net Other Income	(13,700.63)	(18,832.70)	5,132.07
Net Income	10,974.52	(539.61)	11,514.13

Breakaway West Association, Inc.
Combined Operating Profit & Loss Budget vs. Actual YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	341,306.56	341,307.28	(0.72)
303.00 · Interest Income	85,962.69	0.00	85,962.69
304.00 · Finance Charges & Late Fees	1,713.19	0.00	1,713.19
307.00 · Reserve Assessments	13,236.88	1,160,236.60	(1,146,999.72)
308.00 · Cable TV Assessments	43,752.96	43,752.96	0.00
Total Income	485,972.28	1,545,296.84	(1,059,324.56)
Expense			
401.00 · Accounting	21,162.16	17,000.08	4,162.08
402.00 · Administrative	7,383.85	7,333.28	50.57
403.00 · Manager's Fee	30,673.12	30,673.12	0.00
406.00 · Insurance	67,017.63	66,615.68	401.95
408.00 · Legal	4,667.00	2,000.08	2,666.92
409.00 · Manager's Unit	30,137.33	22,576.16	7,561.17
410.02 · Pool - Gas Expense	465.19	0.00	465.19
411.00 · Snow Removal	21,768.15	6,000.06	15,768.09
412.00 · Repairs & Maint. - Project	6,493.86	5,333.36	1,160.50
414.00 · Trash	17,691.84	20,938.56	(3,246.72)
421.00 · Depreciation - Mgr's Unit 504	2,580.00	2,580.00	0.00
422.00 · Electricity	16,422.20	21,828.64	(5,406.44)
424.00 · Water & Sewer	31,676.86	42,406.56	(10,729.70)
437.00 · Landscaping	4,000.00	4,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	666.72	(666.72)
Total Expense	262,139.19	249,952.30	12,186.89
Net Ordinary Income	223,833.09	1,295,344.54	(1,071,511.45)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	28,174.65	32,831.20	(4,656.55)
425.00 · Repairs & Maint. Bldg.	56,608.78	14,606.48	42,002.30
427.00 · Elevator	17,202.84	4,444.40	12,758.44
429.00 · Roof Snow Removal	0.00	4,000.00	(4,000.00)
430.00 · Reserve Funds Bldg	13,236.88	1,160,236.60	(1,146,999.72)
431.00 · Fire Alarm Bldg	10,365.46	14,000.00	(3,634.54)
453.00 · Flood Insurance	10,718.00	11,789.84	(1,071.84)
456.00 · Cable TV Expense	40,765.63	43,752.96	(2,987.33)
Total Other Expense	177,072.24	1,285,661.48	(1,108,589.24)
Net Other Income	(177,072.24)	(1,285,661.48)	1,108,589.24
Net Income	46,760.85	9,683.06	37,077.79

Breakaway West Association, Inc.
Disbursement Report
As of February 28, 2026

Type	Date	Num	Name	Memo	Amount
102.10 · Cash in Reserve - UMB					
Total 102.10 · Cash in Reserve - UMB					
102.13 · Cash in Spec. As. - Citywide					
Total 102.13 · Cash in Spec. As. - Citywide					
102.16 · Cash in Renovation - Citywide					
Total 102.16 · Cash in Renovation - Citywide					
102.8 · Cash in Op. Checking - UMB					
Bill Pmt -Check	02/01/2026	Draft	Vail Honeywagon Enterprises, LLC	2/1-2/28	(2,411.79)
Bill Pmt -Check	02/03/2026	Autopay	Xcel Energy	53-1013571-8	(6,150.93)
Check	02/04/2026	EFT	Colorado Division of Real Estate	Annual HOA license fee	(44.00)
Bill Pmt -Check	02/05/2026	11504	Vail Alarm Inc.	RE-ISSUED RETURNED 12/23 PAYMENT T...	(887.50)
Bill Pmt -Check	02/06/2026	11505	Altitude Community Law P.C.	Draft Collection Policy 1/5	(250.00)
Bill Pmt -Check	02/06/2026	11506	Golden Eagle Htg Cooling & Drain Cleaning	500 Bldg - Heat system repairs	(456.00)
Bill Pmt -Check	02/06/2026	11507	Spaeth and Company, Inc.	January	(1,191.74)
Bill Pmt -Check	02/06/2026	11508	Vail Alarm Inc.	500 Bldg - Alarm repairs	(655.00)
Check	02/12/2026	Auto-Pay	Comcast	2/1-2/28	(4,701.44)
Check	02/15/2026	EFT	Farmers Insurance	1/15/26-1/15/27 Prop/Liab/Umbr	(11,010.58)
Check	02/19/2026	Draft	Comcast - DSL	DSL	(32.88)
Bill Pmt -Check	02/20/2026	Draft	Eagle River Water & Sanitation District	12/31-1/30	(4,134.49)
Bill Pmt -Check	02/20/2026	11509	A. D. Miller Services, Inc.	Re: Garage and Pool Deck - 10/31-11/30	(545,498.73)
Bill Pmt -Check	02/20/2026	11510	Golden Eagle Htg Cooling & Drain Cleaning		(1,076.00)
Bill Pmt -Check	02/20/2026	11511	Marcin Engineering (LLCS)		(5,629.25)
Bill Pmt -Check	02/20/2026	11512	OAC Management, Inc.	Re: Pool deck & common area project - January	(10,238.75)
Bill Pmt -Check	02/20/2026	11513	Steve Burns		(5,719.50)
Bill Pmt -Check	02/20/2026	11514	Vail Valley MEP Engineering	Re: Pool deck & common area project - January	(2,309.00)
Check	02/28/2026	Draft	Century Link	2/19-3/18 970-476-7309 666B	(111.27)
Check	02/28/2026	Draft	Century Link	2/13-3/12 970-476-2196 518B	(150.91)
Check	02/28/2026	Draft	Century Link	2/13-3/12 970-476-3957 457B	(462.30)
Check	02/28/2026	Auto-Pay	Holy Cross Energy	1/22-2/22	(4,490.35)
Total 102.8 · Cash in Op. Checking - UMB					(607,612.41)
TOTAL					(607,612.41)

Breakaway West Association, Inc.
100/200 Comparison to Budget - MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.14	9,151.19	(0.05)
303.00 · Interest Income	2,051.12	0.00	2,051.12
304.00 · Finance Charges & Late Fees	97.06	0.00	97.06
308.00 · Cable TV Assessments	1,215.36	1,215.36	0.00
Total Income	12,514.68	10,366.55	2,148.13
Expense			
401.00 · Accounting	229.18	458.58	(229.40)
402.00 · Administrative	206.30	197.82	8.48
403.00 · Manager's Fee	827.41	827.41	0.00
406.00 · Insurance	2,376.09	1,796.96	579.13
408.00 · Legal	0.00	53.95	(53.95)
409.00 · Manager's Unit	1,090.85	608.99	481.86
410.02 · Pool - Gas Expense	12.51	0.00	12.51
411.00 · Snow Removal	323.70	323.70	0.00
412.00 · Repairs & Maint. - Project	61.92	143.87	(81.95)
414.00 · Trash	520.46	564.82	(44.36)
421.00 · Depreciation - Mgr's Unit 504	69.60	69.60	0.00
422.00 · Electricity	969.02	588.83	380.19
424.00 · Water & Sewer	880.30	1,143.92	(263.62)
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	7,567.34	6,796.43	770.91
Net Ordinary Income	4,947.34	3,570.12	1,377.22
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,071.13	1,007.31	63.82
425.00 · Repairs & Maint. Bldg.	620.00	669.60	(49.60)
431.00 · Fire Alarm Bldg	0.00	434.65	(434.65)
456.00 · Cable TV Expense	1,044.76	1,215.36	(170.60)
Total Other Expense	2,735.89	3,326.92	(591.03)
Net Other Income	(2,735.89)	(3,326.92)	591.03
Net Income	2,211.45	243.20	1,968.25

Breakaway West Association, Inc.
300 Comparison to Budget - MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.70	0.01
303.00 · Interest Income	2,944.56	0.00	2,944.56
304.00 · Finance Charges & Late Fees	139.34	0.00	139.34
307.00 · Reserve Assessments	91.65	91.67	(0.02)
308.00 · Cable TV Assessments	1,620.48	1,620.48	0.00
Total Income	17,631.74	14,547.85	3,083.89
Expense			
401.00 · Accounting	329.01	658.33	(329.32)
402.00 · Administrative	296.16	283.98	12.18
403.00 · Manager's Fee	1,187.82	1,187.82	0.00
406.00 · Insurance	3,411.08	2,579.69	831.39
408.00 · Legal	0.00	77.45	(77.45)
409.00 · Manager's Unit	1,566.00	874.26	691.74
410.02 · Pool - Gas Expense	17.96	0.00	17.96
411.00 · Snow Removal	464.70	464.70	0.00
412.00 · Repairs & Maint. - Project	88.89	206.53	(117.64)
414.00 · Trash	747.17	810.85	(63.68)
421.00 · Depreciation - Mgr's Unit 504	99.91	99.91	0.00
422.00 · Electricity	1,391.11	845.31	545.80
424.00 · Water & Sewer	1,263.75	1,642.19	(378.44)
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	10,863.56	9,756.84	1,106.72
Net Ordinary Income	6,768.18	4,791.01	1,977.17
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,290.86	1,203.64	87.22
425.00 · Repairs & Maint. Bldg.	0.00	666.90	(666.90)
427.00 · Elevator	0.00	333.33	(333.33)
429.00 · Roof Snow Removal	0.00	500.00	(500.00)
430.00 · Reserve Funds Bldg	91.65	91.67	(0.02)
431.00 · Fire Alarm Bldg	0.00	442.48	(442.48)
456.00 · Cable TV Expense	1,393.02	1,620.48	(227.46)
Total Other Expense	2,775.53	4,858.50	(2,082.97)
Net Other Income	(2,775.53)	(4,858.50)	2,082.97
Net Income	3,992.65	(67.49)	4,060.14

Breakaway West Association, Inc.
400 Comparison to Budget - MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.39	8,257.39	0.00
303.00 · Interest Income	1,894.29	0.00	1,894.29
304.00 · Finance Charges & Late Fees	89.64	0.00	89.64
307.00 · Reserve Assessments	149.99	150.00	(0.01)
308.00 · Cable TV Assessments	1,114.08	1,114.08	0.00
Total Income	11,505.39	9,521.47	1,983.92
Expense			
401.00 · Accounting	211.65	423.51	(211.86)
402.00 · Administrative	190.54	182.69	7.85
403.00 · Manager's Fee	764.14	764.14	0.00
406.00 · Insurance	2,194.41	1,659.56	534.85
408.00 · Legal	0.00	49.83	(49.83)
409.00 · Manager's Unit	1,007.44	562.43	445.01
410.02 · Pool - Gas Expense	11.55	0.00	11.55
411.00 · Snow Removal	298.94	298.94	0.00
412.00 · Repairs & Maint. - Project	57.18	132.87	(75.69)
414.00 · Trash	480.67	521.63	(40.96)
421.00 · Depreciation - Mgr's Unit 504	64.27	64.27	0.00
422.00 · Electricity	894.93	543.81	351.12
424.00 · Water & Sewer	812.99	1,056.45	(243.46)
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	6,988.71	6,276.74	711.97
Net Ordinary Income	4,516.68	3,244.73	1,271.95
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	682.43	684.12	(1.69)
425.00 · Repairs & Maint. Bldg.	0.00	333.06	(333.06)
427.00 · Elevator	0.00	222.22	(222.22)
429.00 · Roof Snow Removal	0.00	500.00	(500.00)
430.00 · Reserve Funds Bldg	149.99	150.00	(0.01)
431.00 · Fire Alarm Bldg	0.00	433.28	(433.28)
456.00 · Cable TV Expense	957.70	1,114.08	(156.38)
Total Other Expense	1,790.12	3,436.76	(1,646.64)
Net Other Income	(1,790.12)	(3,436.76)	1,646.64
Net Income	2,726.56	(192.03)	2,918.59

Breakaway West Association, Inc.
500 Comparison to Budget - MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.13	0.02
303.00 · Interest Income	2,322.95	0.00	2,322.95
304.00 · Finance Charges & Late Fees	109.93	0.00	109.93
307.00 · Reserve Assessments	1,407.50	1,407.50	0.00
308.00 · Cable TV Assessments	1,519.20	1,519.20	0.00
Total Income	16,385.73	13,952.83	2,432.90
Expense			
401.00 · Accounting	259.55	519.35	(259.80)
402.00 · Administrative	233.64	224.03	9.61
403.00 · Manager's Fee	937.06	937.06	0.00
406.00 · Insurance	2,690.99	2,035.11	655.88
408.00 · Legal	0.00	61.10	(61.10)
409.00 · Manager's Unit	1,235.42	689.70	545.72
410.02 · Pool - Gas Expense	14.16	0.00	14.16
411.00 · Snow Removal	366.60	366.60	0.00
412.00 · Repairs & Maint. - Project	70.12	162.93	(92.81)
414.00 · Trash	589.44	639.67	(50.23)
421.00 · Depreciation - Mgr's Unit 504	78.82	78.82	0.00
422.00 · Electricity	1,097.44	666.86	430.58
424.00 · Water & Sewer	996.97	1,295.52	(298.55)
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	8,570.21	7,697.12	873.09
Net Ordinary Income	7,815.52	6,255.71	1,559.81
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	943.55	890.30	53.25
425.00 · Repairs & Maint. Bldg.	0.00	85.81	(85.81)
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	1,407.50	1,407.50	0.00
431.00 · Fire Alarm Bldg	0.00	437.03	(437.03)
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	1,305.96	1,519.20	(213.24)
Total Other Expense	4,996.76	6,813.57	(1,816.81)
Net Other Income	(4,996.76)	(6,813.57)	1,816.81
Net Income	2,818.76	(557.86)	3,376.62

Breakaway West Association, Inc.
Garage Comparison To Budget - MTD
February 2026

	Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,392.90	1,393.00	(0.10)
303.00 · Interest Income	291.80	0.00	291.80
304.00 · Finance Charges & Late Fees	13.81	0.00	13.81
307.00 · Reserve Assessments	5.49	5.42	0.07
Total Income	1,704.00	1,398.42	305.58
Expense			
401.00 · Accounting	32.61	65.24	(32.63)
402.00 · Administrative	29.36	28.14	1.22
403.00 · Manager's Fee	117.71	117.71	0.00
406.00 · Insurance	338.02	255.64	82.38
408.00 · Legal	0.00	7.68	(7.68)
409.00 · Manager's Unit	155.19	86.64	68.55
410.02 · Pool - Gas Expense	1.78	0.00	1.78
411.00 · Snow Removal	46.06	46.06	0.00
412.00 · Repairs & Maint. - Project	8.81	20.47	(11.66)
414.00 · Trash	74.05	80.35	(6.30)
421.00 · Depreciation - Mgr's Unit 504	9.90	9.90	0.00
422.00 · Electricity	137.85	83.77	54.08
424.00 · Water & Sewer	125.23	162.74	(37.51)
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	1,076.57	966.90	109.67
Net Ordinary Income	627.43	431.52	195.91
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,396.84	318.53	1,078.31
425.00 · Repairs & Maint. Bldg.	0.00	70.44	(70.44)
430.00 · Reserve Funds Bldg	5.49	5.42	0.07
431.00 · Fire Alarm Bldg	0.00	2.56	(2.56)
Total Other Expense	1,402.33	396.95	1,005.38
Net Other Income	(1,402.33)	(396.95)	(1,005.38)
Net Income	(774.90)	34.57	(809.47)

Breakaway West Association, Inc.
Building 100/200 Comparison to Budget - YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	73,209.18	73,209.52	(0.34)
303.00 · Interest Income	18,550.75	0.00	18,550.75
304.00 · Finance Charges & Late Fees	369.70	0.00	369.70
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	9,722.88	9,722.88	0.00
Total Income	101,852.51	329,431.66	(227,579.15)
Expense			
401.00 · Accounting	4,566.82	3,668.64	898.18
402.00 · Administrative	1,593.39	1,582.56	10.83
403.00 · Manager's Fee	6,619.28	6,619.28	0.00
406.00 · Insurance	14,462.42	14,375.68	86.74
408.00 · Legal	1,007.14	431.60	575.54
409.00 · Manager's Unit	6,503.65	4,871.92	1,631.73
410.02 · Pool - Gas Expense	100.38	0.00	100.38
411.00 · Snow Removal	4,697.57	1,294.80	3,402.77
412.00 · Repairs & Maint. - Project	1,401.41	1,150.96	250.45
414.00 · Trash	3,817.90	4,518.56	(700.66)
421.00 · Depreciation - Mgr's Unit 504	556.80	556.80	0.00
422.00 · Electricity	3,543.92	4,710.64	(1,166.72)
424.00 · Water & Sewer	6,835.85	9,151.36	(2,315.51)
437.00 · Landscaping	863.20	863.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	143.84	(143.84)
Total Expense	56,569.73	53,939.84	2,629.89
Net Ordinary Income	45,282.78	275,491.82	(230,209.04)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	4,782.12	8,058.48	(3,276.36)
425.00 · Repairs & Maint. Bldg.	6,900.49	5,356.80	1,543.69
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	1,588.46	3,477.20	(1,888.74)
456.00 · Cable TV Expense	9,059.01	9,722.88	(663.87)
Total Other Expense	22,330.08	273,114.62	(250,784.54)
Net Other Income	(22,330.08)	(273,114.62)	250,784.54
Net Income	22,952.70	2,377.20	20,575.50

Breakaway West Association, Inc.
300 Comparison to Budget - YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	102,685.68	102,685.60	0.08
303.00 · Interest Income	26,631.24	0.00	26,631.24
304.00 · Finance Charges & Late Fees	530.75	0.00	530.75
307.00 · Reserve Assessments	733.19	358,483.72	(357,750.53)
308.00 · Cable TV Assessments	12,963.84	12,963.84	0.00
Total Income	143,544.70	474,133.16	(330,588.46)
Expense			
401.00 · Accounting	6,556.04	5,266.64	1,289.40
402.00 · Administrative	2,287.46	2,271.84	15.62
403.00 · Manager's Fee	9,502.55	9,502.56	(0.01)
406.00 · Insurance	20,762.05	20,637.52	124.53
408.00 · Legal	1,445.83	619.60	826.23
409.00 · Manager's Unit	9,336.54	6,994.08	2,342.46
410.02 · Pool - Gas Expense	144.13	0.00	144.13
411.00 · Snow Removal	6,743.77	1,858.80	4,884.97
412.00 · Repairs & Maint. - Project	2,011.80	1,652.24	359.56
414.00 · Trash	5,480.92	6,486.80	(1,005.88)
421.00 · Depreciation - Mgr's Unit 504	799.28	799.28	0.00
422.00 · Electricity	5,087.59	6,762.48	(1,674.89)
424.00 · Water & Sewer	9,813.49	13,137.52	(3,324.03)
437.00 · Landscaping	1,239.20	1,239.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	206.56	(206.56)
Total Expense	81,210.65	77,435.12	3,775.53
Net Ordinary Income	62,334.05	396,698.04	(334,363.99)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,886.94	9,629.12	(2,742.18)
425.00 · Repairs & Maint. Bldg.	7,690.52	5,335.20	2,355.32
427.00 · Elevator	10,194.28	2,666.64	7,527.64
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	733.19	358,483.72	(357,750.53)
431.00 · Fire Alarm Bldg	5,280.70	3,539.84	1,740.86
456.00 · Cable TV Expense	12,078.73	12,963.84	(885.11)
Total Other Expense	42,864.36	393,618.36	(350,754.00)
Net Other Income	(42,864.36)	(393,618.36)	350,754.00
Net Income	19,469.69	3,079.68	16,390.01

Breakaway West Association, Inc.
400 Comparison to Budget - YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	66,059.08	66,059.12	(0.04)
303.00 · Interest Income	17,132.37	0.00	17,132.37
304.00 · Finance Charges & Late Fees	341.43	0.00	341.43
307.00 · Reserve Assessments	1,199.91	231,199.78	(229,999.87)
308.00 · Cable TV Assessments	8,912.64	8,912.64	0.00
Total Income	93,645.43	306,171.54	(212,526.11)
Expense			
401.00 · Accounting	4,217.58	3,388.08	829.50
402.00 · Administrative	1,471.61	1,461.52	10.09
403.00 · Manager's Fee	6,113.13	6,113.12	0.01
406.00 · Insurance	13,356.61	13,276.48	80.13
408.00 · Legal	930.13	398.64	531.49
409.00 · Manager's Unit	6,006.35	4,499.44	1,506.91
410.02 · Pool - Gas Expense	92.70	0.00	92.70
411.00 · Snow Removal	4,338.35	1,195.82	3,142.53
412.00 · Repairs & Maint. - Project	1,294.21	1,062.96	231.25
414.00 · Trash	3,525.98	4,173.04	(647.06)
421.00 · Depreciation - Mgr's Unit 504	514.16	514.16	0.00
422.00 · Electricity	3,272.95	4,350.48	(1,077.53)
424.00 · Water & Sewer	6,313.18	8,451.60	(2,138.42)
437.00 · Landscaping	797.20	797.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	132.88	(132.88)
Total Expense	52,244.14	49,815.42	2,428.72
Net Ordinary Income	41,401.29	256,356.12	(214,954.83)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	4,529.85	5,472.96	(943.11)
425.00 · Repairs & Maint. Bldg.	17,724.16	2,664.48	15,059.68
427.00 · Elevator	7,008.56	1,777.76	5,230.80
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	1,199.91	231,199.78	(229,999.87)
431.00 · Fire Alarm Bldg	1,622.30	3,466.24	(1,843.94)
456.00 · Cable TV Expense	8,304.09	8,912.64	(608.55)
Total Other Expense	40,388.87	254,493.86	(214,104.99)
Net Other Income	(40,388.87)	(254,493.86)	214,104.99
Net Income	1,012.42	1,862.26	(849.84)

Breakaway West Association, Inc.
500 Comparison to Budget - YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	88,209.20	88,209.04	0.16
303.00 · Interest Income	21,009.27	0.00	21,009.27
304.00 · Finance Charges & Late Fees	418.71	0.00	418.71
307.00 · Reserve Assessments	11,259.86	289,510.28	(278,250.42)
308.00 · Cable TV Assessments	12,153.60	12,153.60	0.00
Total Income	133,050.64	389,872.92	(256,822.28)
Expense			
401.00 · Accounting	5,171.99	4,154.80	1,017.19
402.00 · Administrative	1,804.61	1,792.24	12.37
403.00 · Manager's Fee	7,496.48	7,496.48	0.00
406.00 · Insurance	16,379.14	16,280.88	98.26
408.00 · Legal	1,140.62	488.80	651.82
409.00 · Manager's Unit	7,365.58	5,517.60	1,847.98
410.02 · Pool - Gas Expense	113.68	0.00	113.68
411.00 · Snow Removal	5,320.14	1,466.40	3,853.74
412.00 · Repairs & Maint. - Project	1,587.07	1,303.44	283.63
414.00 · Trash	4,323.90	5,117.36	(793.46)
421.00 · Depreciation - Mgr's Unit 504	630.56	630.56	0.00
422.00 · Electricity	4,013.58	5,334.88	(1,321.30)
424.00 · Water & Sewer	7,741.83	10,364.16	(2,622.33)
437.00 · Landscaping	977.60	977.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	162.96	(162.96)
Total Expense	64,066.78	61,088.16	2,978.62
Net Ordinary Income	68,983.86	328,784.76	(259,800.90)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,070.26	7,122.40	(2,052.14)
425.00 · Repairs & Maint. Bldg.	24,293.61	686.48	23,607.13
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	11,259.86	289,510.28	(278,250.42)
431.00 · Fire Alarm Bldg	1,874.00	3,496.24	(1,622.24)
453.00 · Flood Insurance	10,718.00	11,789.84	(1,071.84)
456.00 · Cable TV Expense	11,323.80	12,153.60	(829.80)
Total Other Expense	64,539.53	326,758.84	(262,219.31)
Net Other Income	(64,539.53)	(326,758.84)	262,219.31
Net Income	4,444.33	2,025.92	2,418.41

Breakaway West Association, Inc.
Garage Comparison To Budget - YTD
July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,143.42	11,144.00	(0.58)
303.00 · Interest Income	2,639.06	0.00	2,639.06
304.00 · Finance Charges & Late Fees	52.60	0.00	52.60
307.00 · Reserve Assessments	43.92	34,543.56	(34,499.64)
Total Income	13,879.00	45,687.56	(31,808.56)
Expense			
401.00 · Accounting	649.73	521.92	127.81
402.00 · Administrative	226.78	225.12	1.66
403.00 · Manager's Fee	941.68	941.68	0.00
406.00 · Insurance	2,057.41	2,045.12	12.29
408.00 · Legal	143.28	61.44	81.84
409.00 · Manager's Unit	925.21	693.12	232.09
410.02 · Pool - Gas Expense	14.30	0.00	14.30
411.00 · Snow Removal	668.32	184.24	484.08
412.00 · Repairs & Maint. - Project	199.37	163.76	35.61
414.00 · Trash	543.14	642.80	(99.66)
421.00 · Depreciation - Mgr's Unit 504	79.20	79.20	0.00
422.00 · Electricity	504.16	670.16	(166.00)
424.00 · Water & Sewer	972.51	1,301.92	(329.41)
437.00 · Landscaping	122.80	122.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	20.48	(20.48)
Total Expense	8,047.89	7,673.76	374.13
Net Ordinary Income	5,831.11	38,013.80	(32,182.69)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,905.48	2,548.24	4,357.24
425.00 · Repairs & Maint. Bldg.	0.00	563.52	(563.52)
430.00 · Reserve Funds Bldg	43.92	34,543.56	(34,499.64)
431.00 · Fire Alarm Bldg	0.00	20.48	(20.48)
Total Other Expense	6,949.40	37,675.80	(30,726.40)
Net Other Income	(6,949.40)	(37,675.80)	30,726.40
Net Income	(1,118.29)	338.00	(1,456.29)