



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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July 19, 2026

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

Re: Financial Statements
For the Twelve Months Ended June 30, 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 6/30/26, the year-to-date operating net profit is \$94,848.76. Comparatively, the year-to-date operating net profit as of 6/30/25 was \$31,492.02. This is a favorable difference of \$63,356.74. 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, 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 6/30/26 was \$0. Actual net income was \$94,848.76. This is a favorable difference of \$94,848.76 as of 6/30/26. Trash removal, electricity, water & sewer, gas/heating, roof snow removal, fire alarm, flood insurance and cable TV/internet are under budget. There is also significant interest income. Insurance, legal, manager's unit, 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 June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - UMB	3,690,948.24
102.8 · Cash in Op. Checking - UMB	394,859.13
Total Checking/Savings	4,085,807.37
Accounts Receivable	
104.00 · Accounts Receivable	153,426.84
Total Accounts Receivable	153,426.84
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	5,505.29
108.20 · Prepaid Flood Insurance	12,057.75
108.30 · Prepaid Income Tax	29,000.00
108.00 · Prepaid Expenses - Other	1,886.37
Total 108.00 · Prepaid Expenses	48,449.41
110.00 · Bill to Owner	501.00
Total Other Current Assets	48,950.41
Total Current Assets	4,288,184.62
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	(109,452.49)
Total Fixed Assets	109,287.00
TOTAL ASSETS	4,397,471.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	71,577.86
Total Accounts Payable	71,577.86
Other Current Liabilities	
209.00 · Due to UMB Bank	200.00
Total Other Current Liabilities	200.00
Total Current Liabilities	71,777.86
Total Liabilities	71,777.86
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	876,054.33
217.20 · Reserve Fund 300	1,233,011.52
217.30 · Reserve Fund 400	816,035.55
217.40 · Reserve Fund 500	1,024,171.31
217.50 · Reserve Fund Garage	136,745.62
Total 217.01 · Reserve Fund - Appropriated	4,086,018.33
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	94,848.76
Total Equity	4,325,693.76
TOTAL LIABILITIES & EQUITY	4,397,471.62

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

	Jun 26	Jun 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	41,939.80	723.49
303.00 · Interest Income	8,772.88	675.45	8,097.43
304.00 · Finance Charges & Late Fees	1,212.66	193.00	1,019.66
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	59,772.58	50,157.94	9,614.64
Expense			
401.00 · Accounting	964.50	838.67	125.83
402.00 · Administrative	898.01	967.53	(69.52)
403.00 · Manager's Fee	3,834.14	3,722.47	111.67
406.00 · Insurance	11,010.58	7,769.50	3,241.08
409.00 · Manager's Unit	4,655.43	6,794.25	(2,138.82)
410.02 · Pool - Gas Expense	57.79	57.30	0.49
412.00 · Repairs & Maint. - Project	4,948.62	317.54	4,631.08
414.00 · Trash	1,473.88	2,109.00	(635.12)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	1,159.09	628.86	530.23
424.00 · Water & Sewer	3,827.40	3,802.73	24.67
437.00 · Landscaping	1,000.00	1,000.00	0.00
Total Expense	34,151.94	28,330.35	5,821.59
Net Ordinary Income	25,620.64	21,827.59	3,793.05
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	823.78	938.74	(114.96)
425.00 · Repairs & Maint. Bldg.	885.00	3,937.47	(3,052.47)
427.00 · Elevator	0.00	3,438.75	(3,438.75)
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	9,404.60	17,135.58	(7,730.98)
Net Other Income	(9,404.60)	(17,135.58)	7,730.98
Net Income	16,216.04	4,692.01	11,524.03

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

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	511,959.72	503,277.61	8,682.11
303.00 · Interest Income	122,349.40	1,809.69	120,539.71
304.00 · Finance Charges & Late Fees	5,150.86	1,848.40	3,302.46
305.00 · Holy Cross Equity Refund	0.00	837.53	(837.53)
307.00 · Reserve Assessments	19,855.40	25,800.31	(5,944.91)
308.00 · Cable TV Assessments	65,629.44	62,396.46	3,232.98
Total Income	724,944.82	595,970.00	128,974.82
Expense			
401.00 · Accounting	25,499.16	12,144.33	13,354.83
402.00 · Administrative	11,193.94	10,552.45	641.49
403.00 · Manager's Fee	46,009.68	44,669.64	1,340.04
406.00 · Insurance	111,059.98	86,890.07	24,169.91
408.00 · Legal	5,251.00	948.00	4,303.00
409.00 · Manager's Unit	49,234.04	44,658.41	4,575.63
410.00 · Pool Maintenance	0.00	11,337.92	(11,337.92)
410.02 · Pool - Gas Expense	696.86	7,222.62	(6,525.76)
411.00 · Snow Removal	24,768.15	24,916.53	(148.38)
412.00 · Repairs & Maint. - Project	19,813.63	8,922.47	10,891.16
414.00 · Trash	25,097.74	30,493.02	(5,395.28)
416.00 · Real Estate Taxes	1,941.13	1,522.12	419.01
421.00 · Depreciation - Mgr's Unit 504	3,870.00	3,870.00	0.00
422.00 · Electricity	23,970.99	29,766.31	(5,795.32)
424.00 · Water & Sewer	47,345.62	57,827.11	(10,481.49)
437.00 · Landscaping	6,096.27	6,000.00	96.27
Total Expense	401,848.19	381,741.00	20,107.19
Net Ordinary Income	323,096.63	214,229.00	108,867.63
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	35,428.43	31,147.74	4,280.69
425.00 · Repairs & Maint. Bldg.	64,767.49	24,829.12	39,938.37
427.00 · Elevator	19,081.85	12,698.18	6,383.67
430.00 · Reserve Funds Bldg	19,855.40	25,800.30	(5,944.90)
431.00 · Fire Alarm Bldg	13,466.31	9,680.36	3,785.95
453.00 · Flood Insurance	16,077.00	16,077.00	0.00
456.00 · Cable TV Expense	59,571.39	62,504.28	(2,932.89)
Total Other Expense	228,247.87	182,736.98	45,510.89
Net Other Income	(228,247.87)	(182,736.98)	(45,510.89)
Net Income	94,848.76	31,492.02	63,356.74

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	42,663.49	(0.20)
303.00 · Interest Income	8,772.88	0.00	8,772.88
304.00 · Finance Charges & Late Fees	1,212.66	0.00	1,212.66
307.00 · Reserve Assessments	1,654.63	1,654.51	0.12
308.00 · Cable TV Assessments	5,469.12	5,469.17	(0.05)
Total Income	59,772.58	49,787.17	9,985.41
Expense			
401.00 · Accounting	964.50	2,124.89	(1,160.39)
402.00 · Administrative	898.01	916.74	(18.73)
403.00 · Manager's Fee	3,834.14	3,834.11	0.03
406.00 · Insurance	11,010.58	8,327.02	2,683.56
408.00 · Legal	0.00	249.89	(249.89)
409.00 · Manager's Unit	4,655.43	2,821.92	1,833.51
410.02 · Pool - Gas Expense	57.79	0.00	57.79
412.00 · Repairs & Maint. - Project	4,948.62	666.63	4,281.99
414.00 · Trash	1,473.88	2,617.30	(1,143.42)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.51	(0.01)
422.00 · Electricity	1,159.09	2,728.56	(1,569.47)
424.00 · Water & Sewer	3,827.40	5,300.80	(1,473.40)
437.00 · Landscaping	1,000.00	1,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	83.26	(83.26)
Total Expense	34,151.94	30,993.63	3,158.31
Net Ordinary Income	25,620.64	18,793.54	6,827.10
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	823.78	4,103.93	(3,280.15)
425.00 · Repairs & Maint. Bldg.	885.00	1,825.92	(940.92)
427.00 · Elevator	0.00	555.62	(555.62)
430.00 · Reserve Funds Bldg	1,654.63	1,654.51	0.12
431.00 · Fire Alarm Bldg	0.00	1,750.00	(1,750.00)
453.00 · Flood Insurance	1,339.75	1,473.67	(133.92)
456.00 · Cable TV Expense	4,701.44	5,469.17	(767.73)
Total Other Expense	9,404.60	16,832.82	(7,428.22)
Net Other Income	(9,404.60)	(16,832.82)	7,428.22
Net Income	16,216.04	1,960.72	14,255.32

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	511,959.72	511,961.00	(1.28)
303.00 · Interest Income	122,349.40	0.00	122,349.40
304.00 · Finance Charges & Late Fees	5,150.86	0.00	5,150.86
307.00 · Reserve Assessments	19,855.40	1,166,854.88	(1,146,999.48)
308.00 · Cable TV Assessments	65,629.44	65,629.49	(0.05)
Total Income	724,944.82	1,744,445.37	(1,019,500.55)
Expense			
401.00 · Accounting	25,499.16	25,500.00	(0.84)
402.00 · Administrative	11,193.94	11,000.00	193.94
403.00 · Manager's Fee	46,009.68	46,009.65	0.03
406.00 · Insurance	111,059.98	99,923.58	11,136.40
408.00 · Legal	5,251.00	3,000.00	2,251.00
409.00 · Manager's Unit	49,234.04	33,864.14	15,369.90
410.02 · Pool - Gas Expense	696.86	0.00	696.86
411.00 · Snow Removal	24,768.15	24,000.00	768.15
412.00 · Repairs & Maint. - Project	19,813.63	8,000.00	11,813.63
414.00 · Trash	25,097.74	31,407.82	(6,310.08)
416.00 · Real Estate Taxes	1,941.13	1,525.01	416.12
421.00 · Depreciation - Mgr's Unit 504	3,870.00	3,870.01	(0.01)
422.00 · Electricity	23,970.99	32,742.94	(8,771.95)
424.00 · Water & Sewer	47,345.62	63,609.82	(16,264.20)
437.00 · Landscaping	6,096.27	6,000.00	96.27
438.00 · 504 Repairs & Maintenance	0.00	1,000.00	(1,000.00)
Total Expense	401,848.19	391,452.97	10,395.22
Net Ordinary Income	323,096.63	1,352,992.40	(1,029,895.77)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	35,428.43	49,246.83	(13,818.40)
425.00 · Repairs & Maint. Bldg.	64,767.49	21,909.83	42,857.66
427.00 · Elevator	19,081.85	6,666.67	12,415.18
429.00 · Roof Snow Removal	0.00	4,000.00	(4,000.00)
430.00 · Reserve Funds Bldg	19,855.40	1,166,854.88	(1,146,999.48)
431.00 · Fire Alarm Bldg	13,466.31	21,000.00	(7,533.69)
453.00 · Flood Insurance	16,077.00	17,684.70	(1,607.70)
456.00 · Cable TV Expense	59,571.39	65,629.49	(6,058.10)
Total Other Expense	228,247.87	1,352,992.40	(1,124,744.53)
Net Other Income	(228,247.87)	(1,352,992.40)	1,124,744.53
Net Income	94,848.76	0.00	94,848.76

Breakaway West Association, Inc.
Disbursement Report
As of June 30, 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	06/01/2026	Draft	Vail Honeywagon Enterprises, LLC	6/1-6/30	(1,473.88)
Bill Pmt -Check	06/03/2026	Autopay	Xcel Energy	53-1013571-8	(2,154.87)
Bill Pmt -Check	06/05/2026	11554	Altitude Community Law P.C.	Re: ROFR provisions of declaration	(152.00)
Bill Pmt -Check	06/05/2026	11555	CMT Technical Services (Corp)	Re: Garage and Pool Deck - 4/13-5/10	(1,152.75)
Bill Pmt -Check	06/05/2026	11556	Pierce Architects		(28,258.05)
Bill Pmt -Check	06/05/2026	11557	Schindler Elevator Corporation	5000027664	(1,306.01)
Bill Pmt -Check	06/05/2026	11558	Spaeth and Company, Inc.	May	(1,077.48)
Bill Pmt -Check	06/05/2026	11559	Vail Valley Ace Hardware	312	(11.29)
Check	06/12/2026	Auto-Pay	Comcast	6/1-6/30	(4,701.44)
Check	06/15/2026	EFT	Farmers Insurance	1/15/26-1/15/27 Prop/Liab/Umbr	(11,010.58)
Bill Pmt -Check	06/19/2026	Draft	Eagle River Water & Sanitation District	4/30-5/29	(3,750.65)
Bill Pmt -Check	06/23/2026	11560	Monarch Construction & Roofing, LLC(S)	500 Bldg - 3 Flat roof replacements - Deposit	(25,000.00)
Bill Pmt -Check	06/23/2026	11561	OAC Management, Inc.		(12,423.75)
Bill Pmt -Check	06/23/2026	11562	Pye-Barker Fire & Safety, LLC	Fire Extinguishers - annual inspection, maint, ...	(1,223.85)
Bill Pmt -Check	06/23/2026	11563	Spaeth and Company, Inc.	Right of First Refusal - Bill to owner #352	(475.00)
Bill Pmt -Check	06/23/2026	11564	Steve Burns		(4,934.14)
Check	06/30/2026	Draft	Century Link	6/13-7/12 970-476-2196 518B	(156.66)
Check	06/30/2026	Draft	Century Link	6/13-7/12 970-476-3957 457B	(463.74)
Check	06/30/2026	Draft	Century Link	6/19-7/18 970-476-7309 666B	(111.13)
Check	06/30/2026	Auto-Pay	Holy Cross Energy	5/22-6/22	(1,159.09)
Total 102.8 · Cash in Op. Checking - UMB					(100,996.36)
TOTAL					(100,996.36)

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.14	9,151.17	(0.03)
303.00 · Interest Income	1,893.19	0.00	1,893.19
304.00 · Finance Charges & Late Fees	261.69	0.00	261.69
308.00 · Cable TV Assessments	1,215.36	1,215.38	(0.02)
Total Income	12,521.38	10,366.55	2,154.83
Expense			
401.00 · Accounting	208.14	458.52	(250.38)
402.00 · Administrative	193.79	197.78	(3.99)
403.00 · Manager's Fee	827.41	827.37	0.04
406.00 · Insurance	2,376.08	1,796.95	579.13
408.00 · Legal	0.00	53.95	(53.95)
409.00 · Manager's Unit	1,004.64	608.99	395.65
410.02 · Pool - Gas Expense	12.47	0.00	12.47
412.00 · Repairs & Maint. - Project	1,067.92	143.83	924.09
414.00 · Trash	318.06	564.79	(246.73)
421.00 · Depreciation - Mgr's Unit 504	69.60	69.55	0.05
422.00 · Electricity	250.13	588.80	(338.67)
424.00 · Water & Sewer	825.95	1,143.88	(317.93)
437.00 · Landscaping	215.80	215.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	18.02	(18.02)
Total Expense	7,369.99	6,688.23	681.76
Net Ordinary Income	5,151.39	3,678.32	1,473.07
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	125.44	1,007.34	(881.90)
425.00 · Repairs & Maint. Bldg.	0.00	669.55	(669.55)
431.00 · Fire Alarm Bldg	0.00	434.65	(434.65)
456.00 · Cable TV Expense	1,044.76	1,215.38	(170.62)
Total Other Expense	1,170.20	3,326.92	(2,156.72)
Net Other Income	(1,170.20)	(3,326.92)	2,156.72
Net Income	3,981.19	351.40	3,629.79

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.75	(0.04)
303.00 · Interest Income	2,717.84	0.00	2,717.84
304.00 · Finance Charges & Late Fees	375.68	0.00	375.68
307.00 · Reserve Assessments	91.65	91.63	0.02
308.00 · Cable TV Assessments	1,620.48	1,620.48	0.00
Total Income	17,641.36	14,547.86	3,093.50
Expense			
401.00 · Accounting	298.80	658.27	(359.47)
402.00 · Administrative	278.21	284.02	(5.81)
403.00 · Manager's Fee	1,187.82	1,187.77	0.05
406.00 · Insurance	3,411.08	2,579.74	831.34
408.00 · Legal	0.00	77.45	(77.45)
409.00 · Manager's Unit	1,442.25	874.25	568.00
410.02 · Pool - Gas Expense	17.90	0.00	17.90
412.00 · Repairs & Maint. - Project	1,533.08	206.57	1,326.51
414.00 · Trash	456.61	810.79	(354.18)
421.00 · Depreciation - Mgr's Unit 504	99.91	99.92	(0.01)
422.00 · Electricity	359.09	845.35	(486.26)
424.00 · Water & Sewer	1,185.73	1,642.23	(456.50)
437.00 · Landscaping	309.80	309.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	25.78	(25.78)
Total Expense	10,580.28	9,601.94	978.34
Net Ordinary Income	7,061.08	4,945.92	2,115.16
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	266.71	1,203.64	(936.93)
425.00 · Repairs & Maint. Bldg.	0.00	666.94	(666.94)
427.00 · Elevator	0.00	333.37	(333.37)
430.00 · Reserve Funds Bldg	91.65	91.63	0.02
431.00 · Fire Alarm Bldg	0.00	442.52	(442.52)
456.00 · Cable TV Expense	1,393.02	1,620.48	(227.46)
Total Other Expense	1,751.38	4,358.58	(2,607.20)
Net Other Income	(1,751.38)	(4,358.58)	2,607.20
Net Income	5,309.70	587.34	4,722.36

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.39	8,257.43	(0.04)
303.00 · Interest Income	1,748.43	0.00	1,748.43
304.00 · Finance Charges & Late Fees	241.68	0.00	241.68
307.00 · Reserve Assessments	149.99	150.00	(0.01)
308.00 · Cable TV Assessments	1,114.08	1,114.11	(0.03)
Total Income	11,511.57	9,521.54	1,990.03
Expense			
401.00 · Accounting	192.22	423.54	(231.32)
402.00 · Administrative	178.97	182.71	(3.74)
403.00 · Manager's Fee	764.14	764.18	(0.04)
406.00 · Insurance	2,194.41	1,659.61	534.80
408.00 · Legal	0.00	49.77	(49.77)
409.00 · Manager's Unit	927.83	562.39	365.44
410.02 · Pool - Gas Expense	11.52	0.00	11.52
412.00 · Repairs & Maint. - Project	986.26	132.83	853.43
414.00 · Trash	293.74	521.65	(227.91)
421.00 · Depreciation - Mgr's Unit 504	64.27	64.32	(0.05)
422.00 · Electricity	231.01	543.76	(312.75)
424.00 · Water & Sewer	762.80	1,056.49	(293.69)
437.00 · Landscaping	199.30	199.30	0.00
438.00 · 504 Repairs & Maintenance	0.00	16.59	(16.59)
Total Expense	6,806.47	6,177.14	629.33
Net Ordinary Income	4,705.10	3,344.40	1,360.70
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	74.74	684.09	(609.35)
425.00 · Repairs & Maint. Bldg.	585.00	333.11	251.89
427.00 · Elevator	0.00	222.25	(222.25)
430.00 · Reserve Funds Bldg	149.99	150.00	(0.01)
431.00 · Fire Alarm Bldg	0.00	433.22	(433.22)
456.00 · Cable TV Expense	957.70	1,114.11	(156.41)
Total Other Expense	1,767.43	2,936.78	(1,169.35)
Net Other Income	(1,767.43)	(2,936.78)	1,169.35
Net Income	2,937.67	407.62	2,530.05

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.14	0.01
303.00 · Interest Income	2,144.09	0.00	2,144.09
304.00 · Finance Charges & Late Fees	296.38	0.00	296.38
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	16,393.32	13,952.84	2,440.48
Expense			
401.00 · Accounting	235.72	519.35	(283.63)
402.00 · Administrative	219.48	224.07	(4.59)
403.00 · Manager's Fee	937.06	937.10	(0.04)
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	1,137.79	689.70	448.09
410.02 · Pool - Gas Expense	14.12	0.00	14.12
412.00 · Repairs & Maint. - Project	1,209.44	162.97	1,046.47
414.00 · Trash	360.22	639.70	(279.48)
421.00 · Depreciation - Mgr's Unit 504	78.82	78.81	0.01
422.00 · Electricity	283.28	666.91	(383.63)
424.00 · Water & Sewer	935.42	1,295.52	(360.10)
437.00 · Landscaping	244.40	244.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	20.33	(20.33)
Total Expense	8,346.74	7,575.07	771.67
Net Ordinary Income	8,046.58	6,377.77	1,668.81
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	241.44	890.33	(648.89)
425.00 · Repairs & Maint. Bldg.	0.00	85.83	(85.83)
430.00 · Reserve Funds Bldg	1,407.50	1,407.50	0.00
431.00 · Fire Alarm Bldg	0.00	437.07	(437.07)
453.00 · Flood Insurance	1,339.75	1,473.67	(133.92)
456.00 · Cable TV Expense	1,305.96	1,519.20	(213.24)
Total Other Expense	4,294.65	5,813.60	(1,518.95)
Net Other Income	(4,294.65)	(5,813.60)	1,518.95
Net Income	3,751.93	564.17	3,187.76

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

	Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,392.90	1,393.00	(0.10)
303.00 · Interest Income	269.33	0.00	269.33
304.00 · Finance Charges & Late Fees	37.23	0.00	37.23
307.00 · Reserve Assessments	5.49	5.38	0.11
Total Income	1,704.95	1,398.38	306.57
Expense			
401.00 · Accounting	29.62	65.21	(35.59)
402.00 · Administrative	27.56	28.16	(0.60)
403.00 · Manager's Fee	117.71	117.69	0.02
406.00 · Insurance	338.02	255.61	82.41
408.00 · Legal	0.00	7.62	(7.62)
409.00 · Manager's Unit	142.92	86.59	56.33
410.02 · Pool - Gas Expense	1.78	0.00	1.78
412.00 · Repairs & Maint. - Project	151.92	20.43	131.49
414.00 · Trash	45.25	80.37	(35.12)
421.00 · Depreciation - Mgr's Unit 504	9.90	9.91	(0.01)
422.00 · Electricity	35.58	83.74	(48.16)
424.00 · Water & Sewer	117.50	162.68	(45.18)
437.00 · Landscaping	30.70	30.70	0.00
438.00 · 504 Repairs & Maintenance	0.00	2.54	(2.54)
Total Expense	1,048.46	951.25	97.21
Net Ordinary Income	656.49	447.13	209.36
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	115.45	318.53	(203.08)
425.00 · Repairs & Maint. Bldg.	300.00	70.49	229.51
430.00 · Reserve Funds Bldg	5.49	5.38	0.11
431.00 · Fire Alarm Bldg	0.00	2.54	(2.54)
Total Other Expense	420.94	396.94	24.00
Net Other Income	(420.94)	(396.94)	(24.00)
Net Income	235.55	50.19	185.36

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	109,813.74	109,814.26	(0.52)
303.00 · Interest Income	26,403.01	0.00	26,403.01
304.00 · Finance Charges & Late Fees	1,111.55	0.00	1,111.55
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	14,584.32	14,584.34	(0.02)
Total Income	151,912.62	370,897.86	(218,985.24)
Expense			
401.00 · Accounting	5,502.74	5,502.90	(0.16)
402.00 · Administrative	2,415.60	2,373.80	41.80
403.00 · Manager's Fee	9,928.92	9,928.88	0.04
406.00 · Insurance	23,966.75	21,563.51	2,403.24
408.00 · Legal	1,133.17	647.40	485.77
409.00 · Manager's Unit	10,624.72	7,307.88	3,316.84
410.02 · Pool - Gas Expense	150.38	0.00	150.38
411.00 · Snow Removal	5,344.97	5,179.20	165.77
412.00 · Repairs & Maint. - Project	4,275.83	1,726.40	2,549.43
414.00 · Trash	5,416.08	6,777.81	(1,361.73)
416.00 · Real Estate Taxes	418.90	329.10	89.80
421.00 · Depreciation - Mgr's Unit 504	835.20	835.15	0.05
422.00 · Electricity	5,172.94	7,065.93	(1,892.99)
424.00 · Water & Sewer	10,217.17	13,727.00	(3,509.83)
437.00 · Landscaping	1,315.58	1,294.80	20.78
438.00 · 504 Repairs & Maintenance	0.00	215.80	(215.80)
Total Expense	86,718.95	84,475.56	2,243.39
Net Ordinary Income	65,193.67	286,422.30	(221,228.63)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,926.11	12,087.75	(6,161.64)
425.00 · Repairs & Maint. Bldg.	7,395.04	8,035.15	(640.11)
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	2,212.57	5,215.80	(3,003.23)
456.00 · Cable TV Expense	13,238.05	14,584.34	(1,346.29)
Total Other Expense	28,771.77	286,422.30	(257,650.53)
Net Other Income	(28,771.77)	(286,422.30)	257,650.53
Net Income	36,421.90	0.00	36,421.90

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	154,028.52	154,028.45	0.07
303.00 · Interest Income	37,903.84	0.00	37,903.84
304.00 · Finance Charges & Late Fees	1,595.73	0.00	1,595.73
307.00 · Reserve Assessments	1,099.79	358,850.36	(357,750.57)
308.00 · Cable TV Assessments	19,445.76	19,445.76	0.00
Total Income	214,073.64	532,324.57	(318,250.93)
Expense			
401.00 · Accounting	7,899.63	7,899.90	(0.27)
402.00 · Administrative	3,467.83	3,407.80	60.03
403.00 · Manager's Fee	14,253.83	14,253.79	0.04
406.00 · Insurance	34,406.37	30,956.33	3,450.04
408.00 · Legal	1,626.75	929.40	697.35
409.00 · Manager's Unit	15,252.69	10,491.11	4,761.58
410.02 · Pool - Gas Expense	215.90	0.00	215.90
411.00 · Snow Removal	7,673.17	7,435.20	237.97
412.00 · Repairs & Maint. - Project	6,138.26	2,478.40	3,659.86
414.00 · Trash	7,775.26	9,730.14	(1,954.88)
416.00 · Real Estate Taxes	601.36	472.45	128.91
421.00 · Depreciation - Mgr's Unit 504	1,198.92	1,198.93	(0.01)
422.00 · Electricity	7,426.21	10,143.76	(2,717.55)
424.00 · Water & Sewer	14,667.67	19,706.32	(5,038.65)
437.00 · Landscaping	1,888.62	1,858.80	29.82
438.00 · 504 Repairs & Maintenance	0.00	309.80	(309.80)
Total Expense	124,492.47	121,272.13	3,220.34
Net Ordinary Income	89,581.17	411,052.44	(321,471.27)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	9,250.19	14,443.68	(5,193.49)
425.00 · Repairs & Maint. Bldg.	11,352.00	8,002.84	3,349.16
427.00 · Elevator	11,307.76	4,000.00	7,307.76
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	1,099.79	358,850.36	(357,750.57)
431.00 · Fire Alarm Bldg	6,169.48	5,309.80	859.68
456.00 · Cable TV Expense	17,650.81	19,445.76	(1,794.95)
Total Other Expense	56,830.03	411,052.44	(354,222.41)
Net Other Income	(56,830.03)	(411,052.44)	354,222.41
Net Income	32,751.14	0.00	32,751.14

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	99,088.64	99,088.72	(0.08)
303.00 · Interest Income	24,384.24	0.00	24,384.24
304.00 · Finance Charges & Late Fees	1,026.56	0.00	1,026.56
307.00 · Reserve Assessments	1,799.87	231,799.78	(229,999.91)
308.00 · Cable TV Assessments	13,368.96	13,368.99	(0.03)
Total Income	139,668.27	344,257.49	(204,589.22)
Expense			
401.00 · Accounting	5,081.94	5,082.15	(0.21)
402.00 · Administrative	2,230.96	2,192.30	38.66
403.00 · Manager's Fee	9,169.69	9,169.72	(0.03)
406.00 · Insurance	22,134.25	19,914.77	2,219.48
408.00 · Legal	1,046.52	597.90	448.62
409.00 · Manager's Unit	9,812.33	6,749.12	3,063.21
410.02 · Pool - Gas Expense	138.87	0.00	138.87
411.00 · Snow Removal	4,936.23	4,783.20	153.03
412.00 · Repairs & Maint. - Project	3,948.85	1,594.40	2,354.45
414.00 · Trash	5,001.97	6,259.58	(1,257.61)
416.00 · Real Estate Taxes	386.87	303.93	82.94
421.00 · Depreciation - Mgr's Unit 504	771.24	771.29	(0.05)
422.00 · Electricity	4,777.43	6,525.67	(1,748.24)
424.00 · Water & Sewer	9,435.96	12,677.44	(3,241.48)
437.00 · Landscaping	1,214.99	1,195.80	19.19
438.00 · 504 Repairs & Maintenance	0.00	199.30	(199.30)
Total Expense	80,088.10	78,016.57	2,071.53
Net Ordinary Income	59,580.17	266,240.92	(206,660.75)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,603.24	8,209.41	(2,606.17)
425.00 · Repairs & Maint. Bldg.	19,602.84	3,996.77	15,606.07
427.00 · Elevator	7,774.09	2,666.67	5,107.42
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	1,799.87	231,799.78	(229,999.91)
431.00 · Fire Alarm Bldg	2,216.58	5,199.30	(2,982.72)
456.00 · Cable TV Expense	12,134.90	13,368.99	(1,234.09)
Total Other Expense	49,131.52	266,240.92	(217,109.40)
Net Other Income	(49,131.52)	(266,240.92)	217,109.40
Net Income	10,448.65	0.00	10,448.65

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	132,313.80	132,313.57	0.23
303.00 · Interest Income	29,902.18	0.00	29,902.18
304.00 · Finance Charges & Late Fees	1,258.88	0.00	1,258.88
307.00 · Reserve Assessments	16,889.86	295,140.28	(278,250.42)
308.00 · Cable TV Assessments	18,230.40	18,230.40	0.00
Total Income	198,595.12	445,684.25	(247,089.13)
Expense			
401.00 · Accounting	6,231.93	6,232.20	(0.27)
402.00 · Administrative	2,735.79	2,688.40	47.39
403.00 · Manager's Fee	11,244.72	11,244.76	(0.04)
406.00 · Insurance	27,143.10	24,421.32	2,721.78
408.00 · Legal	1,283.35	733.20	550.15
409.00 · Manager's Unit	12,032.83	8,276.40	3,756.43
410.02 · Pool - Gas Expense	170.29	0.00	170.29
411.00 · Snow Removal	6,053.34	5,865.60	187.74
412.00 · Repairs & Maint. - Project	4,842.41	1,955.20	2,887.21
414.00 · Trash	6,133.90	7,676.07	(1,542.17)
416.00 · Real Estate Taxes	474.41	372.71	101.70
421.00 · Depreciation - Mgr's Unit 504	945.84	945.83	0.01
422.00 · Electricity	5,858.50	8,002.37	(2,143.87)
424.00 · Water & Sewer	11,571.28	15,546.24	(3,974.96)
437.00 · Landscaping	1,489.93	1,466.40	23.53
438.00 · 504 Repairs & Maintenance	0.00	244.40	(244.40)
Total Expense	98,211.62	95,671.10	2,540.52
Net Ordinary Income	100,383.50	350,013.15	(249,629.65)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,776.81	10,683.63	(3,906.82)
425.00 · Repairs & Maint. Bldg.	26,117.61	1,029.74	25,087.87
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	16,889.86	295,140.28	(278,250.42)
431.00 · Fire Alarm Bldg	2,830.11	5,244.40	(2,414.29)
453.00 · Flood Insurance	16,077.00	17,684.70	(1,607.70)
456.00 · Cable TV Expense	16,547.63	18,230.40	(1,682.77)
Total Other Expense	85,239.02	350,013.15	(264,774.13)
Net Other Income	(85,239.02)	(350,013.15)	264,774.13
Net Income	15,144.48	0.00	15,144.48

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	16,715.02	16,716.00	(0.98)
303.00 · Interest Income	3,756.13	0.00	3,756.13
304.00 · Finance Charges & Late Fees	158.14	0.00	158.14
307.00 · Reserve Assessments	65.88	34,565.20	(34,499.32)
Total Income	20,695.17	51,281.20	(30,586.03)
Expense			
401.00 · Accounting	782.92	782.85	0.07
402.00 · Administrative	343.76	337.70	6.06
403.00 · Manager's Fee	1,412.52	1,412.50	0.02
406.00 · Insurance	3,409.51	3,067.65	341.86
408.00 · Legal	161.21	92.10	69.11
409.00 · Manager's Unit	1,511.47	1,039.63	471.84
410.02 · Pool - Gas Expense	21.42	0.00	21.42
411.00 · Snow Removal	760.44	736.80	23.64
412.00 · Repairs & Maint. - Project	608.28	245.60	362.68
414.00 · Trash	770.53	964.22	(193.69)
416.00 · Real Estate Taxes	59.59	46.82	12.77
421.00 · Depreciation - Mgr's Unit 504	118.80	118.81	(0.01)
422.00 · Electricity	735.91	1,005.21	(269.30)
424.00 · Water & Sewer	1,453.54	1,952.82	(499.28)
437.00 · Landscaping	187.15	184.20	2.95
438.00 · 504 Repairs & Maintenance	0.00	30.70	(30.70)
Total Expense	12,337.05	12,017.61	319.44
Net Ordinary Income	8,358.12	39,263.59	(30,905.47)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	7,872.08	3,822.36	4,049.72
425.00 · Repairs & Maint. Bldg.	300.00	845.33	(545.33)
430.00 · Reserve Funds Bldg	65.88	34,565.20	(34,499.32)
431.00 · Fire Alarm Bldg	37.57	30.70	6.87
Total Other Expense	8,275.53	39,263.59	(30,988.06)
Net Other Income	(8,275.53)	(39,263.59)	30,988.06
Net Income	82.59	0.00	82.59