



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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May 27, 2026

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

Re: Financial Statements
For the Seven Months Ended January 31, 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 1/31/26, the year-to-date operating net profit is \$35,786.33. Comparatively, the year-to-date operating net profit as of 1/31/25 was \$46,977.31. This is an unfavorable difference of \$11,190.98. This year there is a significant increase to accounting (audit), insurance, legal, manager's unit, snow removal (bobcat rental), repairs & maintenance, gas/heating, elevator and fire alarm. This was partially offset by a decrease to pool maintenance, pool gas, trash removal, electricity and water & sewer. There was also an increase to the operating portion of the dues and high interest income.

The association budgeted net income as of 1/31/26 was \$10,222.67. Actual net income was \$35,786.33. This is a favorable difference of \$25,563.66 as of 1/31/26. Insurance, trash removal, electricity, water & sewer and gas/heating 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 January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - UMB	4,336,783.66
102.8 · Cash in Op. Checking - UMB	87,543.44
Total Checking/Savings	4,424,327.10
Accounts Receivable	
104.00 · Accounts Receivable	22,743.37
Total Accounts Receivable	22,743.37
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	5,505.33
108.20 · Prepaid Flood Insurance	2,679.50
108.00 · Prepaid Expenses - Other	3,090.55
Total 108.00 · Prepaid Expenses	11,275.38
Total Other Current Assets	11,275.38
Total Current Assets	4,458,345.85
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	(100,295.24)
114.30 · Accum. Depreciation-Equipment	(7,544.75)
Total 114.00 · Accum. Depreciation	(107,839.99)
Total Fixed Assets	110,899.50
TOTAL ASSETS	4,569,245.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	1,201,882.73
Total Accounts Payable	1,201,882.73
Total Current Liabilities	1,201,882.73
Total Liabilities	1,201,882.73
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	692,369.36
217.20 · Reserve Fund 300	944,326.26
217.30 · Reserve Fund 400	630,132.59
217.40 · Reserve Fund 500	827,691.26
217.50 · Reserve Fund Garage	92,230.15
Total 217.01 · Reserve Fund - Appropriated	3,186,749.62
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	35,786.33
Total Equity	3,367,362.62
TOTAL LIABILITIES & EQUITY	4,569,245.35

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

	Jan 26	Jan 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	41,939.80	723.49
303.00 · Interest Income	9,795.27	51.94	9,743.33
304.00 · Finance Charges & Late Fees	296.49	171.78	124.71
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	59,878.80	49,513.21	10,365.59
Expense			
401.00 · Accounting	12,593.50	1,459.33	11,134.17
402.00 · Administrative	926.87	844.31	82.56
403.00 · Manager's Fee	3,834.14	3,722.47	111.67
406.00 · Insurance	9,390.04	7,220.55	2,169.49
408.00 · Legal	250.00	140.00	110.00
409.00 · Manager's Unit	4,769.54	6,794.25	(2,024.71)
410.00 · Pool Maintenance	0.00	1,436.22	(1,436.22)
410.02 · Pool - Gas Expense	63.87	1,180.75	(1,116.88)
411.00 · Snow Removal	1,500.00	1,500.00	0.00
412.00 · Repairs & Maint. - Project	268.79	1,166.16	(897.37)
414.00 · Trash	2,411.79	2,607.83	(196.04)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	4,394.11	4,573.99	(179.88)
424.00 · Water & Sewer	4,134.49	4,869.44	(734.95)
Total Expense	44,859.64	37,837.80	7,021.84
Net Ordinary Income	15,019.16	11,675.41	3,343.75
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,188.27	5,716.95	471.32
425.00 · Repairs & Maint. Bldg.	6,619.46	855.00	5,764.46
427.00 · Elevator	1,216.62	1,231.01	(14.39)
430.00 · Reserve Funds Bldg	1,654.63	2,150.03	(495.40)
431.00 · Fire Alarm Bldg	655.00	0.00	655.00
453.00 · Flood Insurance	1,339.75	1,339.75	0.00
456.00 · Cable TV Expense	4,072.91	5,121.44	(1,048.53)
Total Other Expense	21,746.64	16,414.18	5,332.46
Net Other Income	(21,746.64)	(16,414.18)	(5,332.46)
Net Income	(6,727.48)	(4,738.77)	(1,988.71)

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

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	298,643.27	293,578.61	5,064.66
303.00 · Interest Income	76,457.97	195.87	76,262.10
304.00 · Finance Charges & Late Fees	1,263.41	418.51	844.90
305.00 · Holy Cross Equity Refund	0.00	514.31	(514.31)
307.00 · Reserve Assessments	11,582.25	15,050.16	(3,467.91)
308.00 · Cable TV Assessments	38,283.84	36,398.16	1,885.68
Total Income	426,230.74	346,155.62	80,075.12
Expense			
401.00 · Accounting	20,100.16	7,507.67	12,592.49
402.00 · Administrative	6,427.85	5,703.44	724.41
403.00 · Manager's Fee	26,838.98	26,057.29	781.69
406.00 · Insurance	56,007.04	48,042.57	7,964.47
408.00 · Legal	4,667.00	876.00	3,791.00
409.00 · Manager's Unit	25,082.43	10,687.16	14,395.27
410.00 · Pool Maintenance	0.00	7,282.88	(7,282.88)
410.02 · Pool - Gas Expense	407.23	4,609.55	(4,202.32)
411.00 · Snow Removal	20,268.15	5,416.53	14,851.62
412.00 · Repairs & Maint. - Project	6,206.94	7,007.95	(801.01)
414.00 · Trash	15,280.05	17,084.07	(1,804.02)
421.00 · Depreciation - Mgr's Unit 504	2,257.50	2,257.50	0.00
422.00 · Electricity	11,931.85	16,137.96	(4,206.11)
424.00 · Water & Sewer	27,597.62	37,898.40	(10,300.78)
437.00 · Landscaping	4,000.00	4,000.00	0.00
Total Expense	227,072.80	200,568.97	26,503.83
Net Ordinary Income	199,157.94	145,586.65	53,571.29
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	22,789.84	18,705.31	4,084.53
425.00 · Repairs & Maint. Bldg.	55,988.78	6,742.32	49,246.46
427.00 · Elevator	17,202.84	8,002.82	9,200.02
430.00 · Reserve Funds Bldg	11,582.25	15,050.15	(3,467.90)
431.00 · Fire Alarm Bldg	10,365.46	4,880.41	5,485.05
453.00 · Flood Insurance	9,378.25	9,378.25	0.00
456.00 · Cable TV Expense	36,064.19	35,850.08	214.11
Total Other Expense	163,371.61	98,609.34	64,762.27
Net Other Income	(163,371.61)	(98,609.34)	(64,762.27)
Net Income	35,786.33	46,977.31	(11,190.98)

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	42,663.41	(0.12)
303.00 · Interest Income	9,795.27	0.00	9,795.27
304.00 · Finance Charges & Late Fees	296.49	0.00	296.49
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	59,878.80	49,787.12	10,091.68
Expense			
401.00 · Accounting	12,593.50	2,125.01	10,468.49
402.00 · Administrative	926.87	916.66	10.21
403.00 · Manager's Fee	3,834.14	3,834.14	0.00
406.00 · Insurance	9,390.04	8,326.96	1,063.08
408.00 · Legal	250.00	250.01	(0.01)
409.00 · Manager's Unit	4,769.54	2,822.02	1,947.52
410.02 · Pool - Gas Expense	63.87	0.00	63.87
411.00 · Snow Removal	1,500.00	1,500.06	(0.06)
412.00 · Repairs & Maint. - Project	268.79	666.67	(397.88)
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	4,394.11	2,728.58	1,665.53
424.00 · Water & Sewer	4,134.49	5,300.82	(1,166.33)
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	44,859.64	31,494.09	13,365.55
Net Ordinary Income	15,019.16	18,293.03	(3,273.87)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,188.27	4,103.90	2,084.37
425.00 · Repairs & Maint. Bldg.	6,619.46	1,825.81	4,793.65
427.00 · Elevator	1,216.62	555.55	661.07
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	655.00	1,750.00	(1,095.00)
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	4,072.91	5,469.12	(1,396.21)
Total Other Expense	21,746.64	18,832.70	2,913.94
Net Other Income	(21,746.64)	(18,832.70)	(2,913.94)
Net Income	(6,727.48)	(539.67)	(6,187.81)

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	298,643.27	298,643.87	(0.60)
303.00 · Interest Income	76,457.97	0.00	76,457.97
304.00 · Finance Charges & Late Fees	1,263.41	0.00	1,263.41
307.00 · Reserve Assessments	11,582.25	1,158,582.01	(1,146,999.76)
308.00 · Cable TV Assessments	38,283.84	38,283.84	0.00
Total Income	426,230.74	1,495,509.72	(1,069,278.98)
Expense			
401.00 · Accounting	20,100.16	14,875.07	5,225.09
402.00 · Administrative	6,427.85	6,416.62	11.23
403.00 · Manager's Fee	26,838.98	26,838.98	0.00
406.00 · Insurance	56,007.04	58,288.72	(2,281.68)
408.00 · Legal	4,667.00	1,750.07	2,916.93
409.00 · Manager's Unit	25,082.43	19,754.14	5,328.29
410.02 · Pool - Gas Expense	407.23	0.00	407.23
411.00 · Snow Removal	20,268.15	4,500.06	15,768.09
412.00 · Repairs & Maint. - Project	6,206.94	4,666.69	1,540.25
414.00 · Trash	15,280.05	18,321.24	(3,041.19)
421.00 · Depreciation - Mgr's Unit 504	2,257.50	2,257.50	0.00
422.00 · Electricity	11,931.85	19,100.06	(7,168.21)
424.00 · Water & Sewer	27,597.62	37,105.74	(9,508.12)
437.00 · Landscaping	4,000.00	4,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	583.38	(583.38)
Total Expense	227,072.80	218,458.27	8,614.53
Net Ordinary Income	199,157.94	1,277,051.45	(1,077,893.51)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	22,789.84	28,727.30	(5,937.46)
425.00 · Repairs & Maint. Bldg.	55,988.78	12,780.67	43,208.11
427.00 · Elevator	17,202.84	3,888.85	13,313.99
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	11,582.25	1,158,582.01	(1,146,999.76)
431.00 · Fire Alarm Bldg	10,365.46	12,250.00	(1,884.54)
453.00 · Flood Insurance	9,378.25	10,316.11	(937.86)
456.00 · Cable TV Expense	36,064.19	38,283.84	(2,219.65)
Total Other Expense	163,371.61	1,266,828.78	(1,103,457.17)
Net Other Income	(163,371.61)	(1,266,828.78)	1,103,457.17
Net Income	35,786.33	10,222.67	25,563.66

Breakaway West Association, Inc.
Disbursement Report
As of January 31, 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	01/01/2026	Draft	Vail Honeywagon Enterprises, LLC	1/1-1/31	(2,411.79)
Bill Pmt -Check	01/05/2026	Autopay	Xcel Energy	53-1013571-8	(5,403.21)
Bill Pmt -Check	01/06/2026	11490	A. D. Miller Services, Inc.	Re: Garage and Pool Deck - 9/30-10/31	(267,304.12)
Bill Pmt -Check	01/06/2026	11491	Altitude Community Law P.C.	Draft letter re: Garage Maintenance responsibi...	(828.00)
Bill Pmt -Check	01/06/2026	11492	CMT Technical Services (Corp)	Re: Garage and Pool Deck - 11/10-12/14	(4,550.75)
Bill Pmt -Check	01/06/2026	11493	Schindler Elevator Corporation	5000027664	(1,216.62)
Bill Pmt -Check	01/06/2026	11494	Spaeth and Company, Inc.	December	(1,682.36)
Bill Pmt -Check	01/06/2026	11495	Tower Electric, Inc	500 Bldg - Troubleshoot heat tape	(312.50)
Check	01/12/2026	Auto-Pay	Comcast	1/1-1/31	(4,072.91)
Check	01/15/2026	EFT	Farmers Insurance	1/15/26-1/15/27 Prop/Liab/Umbr	(11,010.62)
Check	01/19/2026	Draft	Comcast - DSL	DSL	(32.88)
Bill Pmt -Check	01/21/2026	11496	970 Handyman	#501 - Heating line leak	(4,345.00)
Bill Pmt -Check	01/21/2026	11497	Alpine Glass, Inc.	#500 Bldg - Broken window; replace broken gl...	(792.46)
Bill Pmt -Check	01/21/2026	11498	Golden Eagle Htg Cooling & Drain Cleaning	500 Bldg - Heat system repairs	(626.00)
Bill Pmt -Check	01/21/2026	11499	Martin/Martin, Inc.	Re: Pool deck & common area project - Projec...	(3,210.00)
Bill Pmt -Check	01/21/2026	11500	OAC Management, Inc.	Re: Pool deck & common area project - Dece...	(10,733.75)
Bill Pmt -Check	01/21/2026	11501	Steve Burns		(5,434.14)
Bill Pmt -Check	01/21/2026	11502	Vail Lock & Key		(46.02)
Bill Pmt -Check	01/21/2026	11503	Vail Valley MEP Engineering	Re: Pool deck & common area project - Dece...	(2,848.86)
Bill Pmt -Check	01/22/2026	Draft	Eagle River Water & Sanitation District	11/26-12/31	(3,822.90)
Check	01/31/2026	Draft	Century Link	1/13-2/12 970-476-2196 518B	(150.79)
Check	01/31/2026	Draft	Century Link	1/13-2/12 970-476-3957 457B	(461.82)
Check	01/31/2026	Draft	Century Link	1/19-2/18 970-476-7309 666B	(111.15)
Check	01/31/2026	Auto-Pay	Holy Cross Energy	12/22-1/22	(4,394.11)
Total 102.8 · Cash in Op. Checking - UMB					(335,802.76)
TOTAL					(335,802.76)

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.14	9,151.19	(0.05)
303.00 · Interest Income	2,113.82	0.00	2,113.82
304.00 · Finance Charges & Late Fees	63.98	0.00	63.98
308.00 · Cable TV Assessments	1,215.36	1,215.36	0.00
Total Income	12,544.30	10,366.55	2,177.75
Expense			
401.00 · Accounting	2,717.68	458.58	2,259.10
402.00 · Administrative	200.03	197.82	2.21
403.00 · Manager's Fee	827.41	827.41	0.00
406.00 · Insurance	2,026.37	1,796.96	229.41
408.00 · Legal	53.95	53.95	0.00
409.00 · Manager's Unit	1,029.27	608.99	420.28
410.02 · Pool - Gas Expense	13.78	0.00	13.78
411.00 · Snow Removal	323.70	323.70	0.00
412.00 · Repairs & Maint. - Project	58.01	143.87	(85.86)
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	948.25	588.83	359.42
424.00 · Water & Sewer	892.22	1,143.92	(251.70)
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	9,680.73	6,796.43	2,884.30
Net Ordinary Income	2,863.57	3,570.12	(706.55)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,177.63	1,007.31	170.32
425.00 · Repairs & Maint. Bldg.	0.00	669.60	(669.60)
431.00 · Fire Alarm Bldg	0.00	434.65	(434.65)
456.00 · Cable TV Expense	905.09	1,215.36	(310.27)
Total Other Expense	2,082.72	3,326.92	(1,244.20)
Net Other Income	(2,082.72)	(3,326.92)	1,244.20
Net Income	780.85	243.20	537.65

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.70	0.01
303.00 · Interest Income	3,034.57	0.00	3,034.57
304.00 · Finance Charges & Late Fees	91.86	0.00	91.86
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	17,674.27	14,547.85	3,126.42
Expense			
401.00 · Accounting	3,901.46	658.33	3,243.13
402.00 · Administrative	287.13	283.98	3.15
403.00 · Manager's Fee	1,187.82	1,187.82	0.00
406.00 · Insurance	2,909.03	2,579.69	329.34
408.00 · Legal	77.45	77.45	0.00
409.00 · Manager's Unit	1,477.60	874.26	603.34
410.02 · Pool - Gas Expense	19.79	0.00	19.79
411.00 · Snow Removal	464.70	464.70	0.00
412.00 · Repairs & Maint. - Project	83.27	206.53	(123.26)
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	1,361.29	845.31	515.98
424.00 · Water & Sewer	1,280.87	1,642.19	(361.32)
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	13,897.49	9,756.84	4,140.65
Net Ordinary Income	3,776.78	4,791.01	(1,014.23)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,357.61	1,203.64	153.97
425.00 · Repairs & Maint. Bldg.	0.00	666.90	(666.90)
427.00 · Elevator	720.96	333.33	387.63
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	1,206.79	1,620.48	(413.69)
Total Other Expense	3,377.01	4,858.50	(1,481.49)
Net Other Income	(3,377.01)	(4,858.50)	1,481.49
Net Income	399.77	(67.49)	467.26

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.39	8,257.39	0.00
303.00 · Interest Income	1,952.20	0.00	1,952.20
304.00 · Finance Charges & Late Fees	59.09	0.00	59.09
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	11,532.75	9,521.47	2,011.28
Expense			
401.00 · Accounting	2,509.88	423.51	2,086.37
402.00 · Administrative	184.72	182.69	2.03
403.00 · Manager's Fee	764.14	764.14	0.00
406.00 · Insurance	1,871.44	1,659.56	211.88
408.00 · Legal	49.83	49.83	0.00
409.00 · Manager's Unit	950.57	562.43	388.14
410.02 · Pool - Gas Expense	12.73	0.00	12.73
411.00 · Snow Removal	298.94	299.00	(0.06)
412.00 · Repairs & Maint. - Project	53.57	132.87	(79.30)
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	875.75	543.81	331.94
424.00 · Water & Sewer	824.00	1,056.45	(232.45)
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	8,940.51	6,276.80	2,663.71
Net Ordinary Income	2,592.24	3,244.67	(652.43)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	868.34	684.12	184.22
425.00 · Repairs & Maint. Bldg.	0.00	333.06	(333.06)
427.00 · Elevator	495.66	222.22	273.44
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	829.67	1,114.08	(284.41)
Total Other Expense	2,343.66	3,436.76	(1,093.10)
Net Other Income	(2,343.66)	(3,436.76)	1,093.10
Net Income	248.58	(192.09)	440.67

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.13	0.02
303.00 · Interest Income	2,393.96	0.00	2,393.96
304.00 · Finance Charges & Late Fees	72.46	0.00	72.46
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	16,419.27	13,952.83	2,466.44
Expense			
401.00 · Accounting	3,077.84	519.35	2,558.49
402.00 · Administrative	226.52	224.03	2.49
403.00 · Manager's Fee	937.06	937.06	0.00
406.00 · Insurance	2,294.93	2,035.11	259.82
408.00 · Legal	61.10	61.10	0.00
409.00 · Manager's Unit	1,165.68	689.70	475.98
410.02 · Pool - Gas Expense	15.61	0.00	15.61
411.00 · Snow Removal	366.60	366.60	0.00
412.00 · Repairs & Maint. - Project	65.69	162.93	(97.24)
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	1,073.92	666.86	407.06
424.00 · Water & Sewer	1,010.47	1,295.52	(285.05)
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	10,963.68	7,697.12	3,266.56
Net Ordinary Income	5,455.59	6,255.71	(800.12)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,153.14	890.30	262.84
425.00 · Repairs & Maint. Bldg.	6,619.46	85.81	6,533.65
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	655.00	437.03	217.97
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	1,131.36	1,519.20	(387.84)
Total Other Expense	12,306.21	6,813.57	5,492.64
Net Other Income	(12,306.21)	(6,813.57)	(5,492.64)
Net Income	(6,850.62)	(557.86)	(6,292.76)

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

	Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,392.90	1,393.00	(0.10)
303.00 · Interest Income	300.72	0.00	300.72
304.00 · Finance Charges & Late Fees	9.10	0.00	9.10
307.00 · Reserve Assessments	5.49	5.42	0.07
Total Income	1,708.21	1,398.42	309.79
Expense			
401.00 · Accounting	386.64	65.24	321.40
402.00 · Administrative	28.47	28.14	0.33
403.00 · Manager's Fee	117.71	117.71	0.00
406.00 · Insurance	288.27	255.64	32.63
408.00 · Legal	7.67	7.68	(0.01)
409.00 · Manager's Unit	146.42	86.64	59.78
410.02 · Pool - Gas Expense	1.96	0.00	1.96
411.00 · Snow Removal	46.06	46.06	0.00
412.00 · Repairs & Maint. - Project	8.25	20.47	(12.22)
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	134.90	83.77	51.13
424.00 · Water & Sewer	126.93	162.74	(35.81)
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	1,377.23	966.90	410.33
Net Ordinary Income	330.98	431.52	(100.54)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,631.55	318.53	1,313.02
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	1,637.04	396.95	1,240.09
Net Other Income	(1,637.04)	(396.95)	(1,240.09)
Net Income	(1,306.06)	34.57	(1,340.63)

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	64,058.04	64,058.33	(0.29)
303.00 · Interest Income	16,499.63	0.00	16,499.63
304.00 · Finance Charges & Late Fees	272.64	0.00	272.64
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	8,507.52	8,507.52	0.00
Total Income	89,337.83	319,065.11	(229,727.28)
Expense			
401.00 · Accounting	4,337.64	3,210.06	1,127.58
402.00 · Administrative	1,387.09	1,384.74	2.35
403.00 · Manager's Fee	5,791.87	5,791.87	0.00
406.00 · Insurance	12,086.33	12,578.72	(492.39)
408.00 · Legal	1,007.14	377.65	629.49
409.00 · Manager's Unit	5,412.80	4,262.93	1,149.87
410.02 · Pool - Gas Expense	87.87	0.00	87.87
411.00 · Snow Removal	4,373.87	971.10	3,402.77
412.00 · Repairs & Maint. - Project	1,339.49	1,007.09	332.40
414.00 · Trash	3,297.44	3,953.74	(656.30)
421.00 · Depreciation - Mgr's Unit 504	487.20	487.20	0.00
422.00 · Electricity	2,574.90	4,121.81	(1,546.91)
424.00 · Water & Sewer	5,955.55	8,007.44	(2,051.89)
437.00 · Landscaping	863.20	863.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	125.86	(125.86)
Total Expense	49,002.39	47,143.41	1,858.98
Net Ordinary Income	40,335.44	271,921.70	(231,586.26)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	3,710.99	7,051.17	(3,340.18)
425.00 · Repairs & Maint. Bldg.	6,280.49	4,687.20	1,593.29
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	1,588.46	3,042.55	(1,454.09)
456.00 · Cable TV Expense	8,014.25	8,507.52	(493.27)
Total Other Expense	19,594.19	269,787.70	(250,193.51)
Net Other Income	(19,594.19)	(269,787.70)	250,193.51
Net Income	20,741.25	2,134.00	18,607.25

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	89,849.97	89,849.90	0.07
303.00 · Interest Income	23,686.68	0.00	23,686.68
304.00 · Finance Charges & Late Fees	391.41	0.00	391.41
307.00 · Reserve Assessments	641.54	358,392.05	(357,750.51)
308.00 · Cable TV Assessments	11,343.36	11,343.36	0.00
Total Income	125,912.96	459,585.31	(333,672.35)
Expense			
401.00 · Accounting	6,227.03	4,608.31	1,618.72
402.00 · Administrative	1,991.30	1,987.86	3.44
403.00 · Manager's Fee	8,314.73	8,314.74	(0.01)
406.00 · Insurance	17,350.97	18,057.83	(706.86)
408.00 · Legal	1,445.83	542.15	903.68
409.00 · Manager's Unit	7,770.54	6,119.82	1,650.72
410.02 · Pool - Gas Expense	126.17	0.00	126.17
411.00 · Snow Removal	6,279.07	1,394.10	4,884.97
412.00 · Repairs & Maint. - Project	1,922.91	1,445.71	477.20
414.00 · Trash	4,733.75	5,675.95	(942.20)
421.00 · Depreciation - Mgr's Unit 504	699.37	699.37	0.00
422.00 · Electricity	3,696.48	5,917.17	(2,220.69)
424.00 · Water & Sewer	8,549.74	11,495.33	(2,945.59)
437.00 · Landscaping	1,239.20	1,239.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	180.74	(180.74)
Total Expense	70,347.09	67,678.28	2,668.81
Net Ordinary Income	55,565.87	391,907.03	(336,341.16)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,596.08	8,425.48	(2,829.40)
425.00 · Repairs & Maint. Bldg.	7,690.52	4,668.30	3,022.22
427.00 · Elevator	10,194.28	2,333.31	7,860.97
429.00 · Roof Snow Removal	0.00	500.00	(500.00)
430.00 · Reserve Funds Bldg	641.54	358,392.05	(357,750.51)
431.00 · Fire Alarm Bldg	5,280.70	3,097.36	2,183.34
456.00 · Cable TV Expense	10,685.71	11,343.36	(657.65)
Total Other Expense	40,088.83	388,759.86	(348,671.03)
Net Other Income	(40,088.83)	(388,759.86)	348,671.03
Net Income	15,477.04	3,147.17	12,329.87

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	57,801.69	57,801.73	(0.04)
303.00 · Interest Income	15,238.08	0.00	15,238.08
304.00 · Finance Charges & Late Fees	251.79	0.00	251.79
307.00 · Reserve Assessments	1,049.92	231,049.78	(229,999.86)
308.00 · Cable TV Assessments	7,798.56	7,798.56	0.00
Total Income	82,140.04	296,650.07	(214,510.03)
Expense			
401.00 · Accounting	4,005.93	2,964.57	1,041.36
402.00 · Administrative	1,281.07	1,278.83	2.24
403.00 · Manager's Fee	5,348.99	5,348.98	0.01
406.00 · Insurance	11,162.20	11,616.92	(454.72)
408.00 · Legal	930.13	348.81	581.32
409.00 · Manager's Unit	4,998.91	3,937.01	1,061.90
410.02 · Pool - Gas Expense	81.15	0.00	81.15
411.00 · Snow Removal	4,039.41	896.88	3,142.53
412.00 · Repairs & Maint. - Project	1,237.03	930.09	306.94
414.00 · Trash	3,045.31	3,651.41	(606.10)
421.00 · Depreciation - Mgr's Unit 504	449.89	449.89	0.00
422.00 · Electricity	2,378.02	3,806.67	(1,428.65)
424.00 · Water & Sewer	5,500.19	7,395.15	(1,894.96)
437.00 · Landscaping	797.20	797.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	116.27	(116.27)
Total Expense	45,255.43	43,538.68	1,716.75
Net Ordinary Income	36,884.61	253,111.39	(216,226.78)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	3,847.42	4,788.84	(941.42)
425.00 · Repairs & Maint. Bldg.	17,724.16	2,331.42	15,392.74
427.00 · Elevator	7,008.56	1,555.54	5,453.02
429.00 · Roof Snow Removal	0.00	500.00	(500.00)
430.00 · Reserve Funds Bldg	1,049.92	231,049.78	(229,999.86)
431.00 · Fire Alarm Bldg	1,622.30	3,032.96	(1,410.66)
456.00 · Cable TV Expense	7,346.39	7,798.56	(452.17)
Total Other Expense	38,598.75	251,057.10	(212,458.35)
Net Other Income	(38,598.75)	(251,057.10)	212,458.35
Net Income	(1,714.14)	2,054.29	(3,768.43)

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	77,183.05	77,182.91	0.14
303.00 · Interest Income	18,686.32	0.00	18,686.32
304.00 · Finance Charges & Late Fees	308.78	0.00	308.78
307.00 · Reserve Assessments	9,852.36	288,102.78	(278,250.42)
308.00 · Cable TV Assessments	10,634.40	10,634.40	0.00
Total Income	116,664.91	375,920.09	(259,255.18)
Expense			
401.00 · Accounting	4,912.44	3,635.45	1,276.99
402.00 · Administrative	1,570.97	1,568.21	2.76
403.00 · Manager's Fee	6,559.42	6,559.42	0.00
406.00 · Insurance	13,688.15	14,245.77	(557.62)
408.00 · Legal	1,140.62	427.70	712.92
409.00 · Manager's Unit	6,130.16	4,827.90	1,302.26
410.02 · Pool - Gas Expense	99.52	0.00	99.52
411.00 · Snow Removal	4,953.54	1,099.80	3,853.74
412.00 · Repairs & Maint. - Project	1,516.95	1,140.51	376.44
414.00 · Trash	3,734.46	4,477.69	(743.23)
421.00 · Depreciation - Mgr's Unit 504	551.74	551.74	0.00
422.00 · Electricity	2,916.14	4,668.02	(1,751.88)
424.00 · Water & Sewer	6,744.86	9,068.64	(2,323.78)
437.00 · Landscaping	977.60	977.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	142.59	(142.59)
Total Expense	55,496.57	53,391.04	2,105.53
Net Ordinary Income	61,168.34	322,529.05	(261,360.71)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	4,126.71	6,232.10	(2,105.39)
425.00 · Repairs & Maint. Bldg.	24,293.61	600.67	23,692.94
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	9,852.36	288,102.78	(278,250.42)
431.00 · Fire Alarm Bldg	1,874.00	3,059.21	(1,185.21)
453.00 · Flood Insurance	9,378.25	10,316.11	(937.86)
456.00 · Cable TV Expense	10,017.84	10,634.40	(616.56)
Total Other Expense	59,542.77	319,945.27	(260,402.50)
Net Other Income	(59,542.77)	(319,945.27)	260,402.50
Net Income	1,625.57	2,583.78	(958.21)

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

	Jul '25 - Jan 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,750.52	9,751.00	(0.48)
303.00 · Interest Income	2,347.26	0.00	2,347.26
304.00 · Finance Charges & Late Fees	38.79	0.00	38.79
307.00 · Reserve Assessments	38.43	34,538.14	(34,499.71)
Total Income	12,175.00	44,289.14	(32,114.14)
Expense			
401.00 · Accounting	617.12	456.68	160.44
402.00 · Administrative	197.42	196.98	0.44
403.00 · Manager's Fee	823.97	823.97	0.00
406.00 · Insurance	1,719.39	1,789.48	(70.09)
408.00 · Legal	143.28	53.76	89.52
409.00 · Manager's Unit	770.02	606.48	163.54
410.02 · Pool - Gas Expense	12.52	0.00	12.52
411.00 · Snow Removal	622.26	138.18	484.08
412.00 · Repairs & Maint. - Project	190.56	143.29	47.27
414.00 · Trash	469.09	562.45	(93.36)
421.00 · Depreciation - Mgr's Unit 504	69.30	69.30	0.00
422.00 · Electricity	366.31	586.39	(220.08)
424.00 · Water & Sewer	847.28	1,139.18	(291.90)
437.00 · Landscaping	122.80	122.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	17.92	(17.92)
Total Expense	6,971.32	6,706.86	264.46
Net Ordinary Income	5,203.68	37,582.28	(32,378.60)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,508.64	2,229.71	3,278.93
425.00 · Repairs & Maint. Bldg.	0.00	493.08	(493.08)
430.00 · Reserve Funds Bldg	38.43	34,538.14	(34,499.71)
431.00 · Fire Alarm Bldg	0.00	17.92	(17.92)
Total Other Expense	5,547.07	37,278.85	(31,731.78)
Net Other Income	(5,547.07)	(37,278.85)	31,731.78
Net Income	(343.39)	303.43	(646.82)