



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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December 15, 2025

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

Re: Financial Statements
For the Three Months Ended September 30, 2025

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 9/30/25, the year-to-date operating net profit is \$39,750.76. Comparatively, the year-to-date operating net profit as of 9/30/24 was \$35,511.43. This is a favorable difference of \$4,239.33. This year there is a significant 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. This was partially offset by an increase to insurance, manager's unit, repairs & maintenance, elevator and fire alarm.

The association budgeted net income as of 9/30/25 was \$5,881.17. Actual net income was \$39,750.76. This is a favorable difference of \$33,869.59 as of 9/30/25. Accounting, insurance, trash removal, electricity, water & sewer, gas/heating, and fire alarm are under budget. There is also a significant increase to interest income. 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 September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - UMB	4,486,698.22
102.8 · Cash in Op. Checking - UMB	71,790.71
Total Checking/Savings	4,558,488.93
Accounts Receivable	
104.00 · Accounts Receivable	1,245.44
Total Accounts Receivable	1,245.44
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	3,884.78
108.20 · Prepaid Flood Insurance	8,038.50
108.00 · Prepaid Expenses - Other	268.79
Total 108.00 · Prepaid Expenses	12,192.07
110.00 · Bill to Owner	44.33
Total Other Current Assets	12,236.40
Total Current Assets	4,571,970.77
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	(106,549.99)
Total Fixed Assets	112,189.50
TOTAL ASSETS	4,684,160.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	594,660.27
Total Accounts Payable	594,660.27
Total Current Liabilities	594,660.27
Total Liabilities	594,660.27
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	835,702.61
217.20 · Reserve Fund 300	1,173,604.86
217.30 · Reserve Fund 400	777,412.70
217.40 · Reserve Fund 500	1,003,301.33
217.50 · Reserve Fund Garage	114,901.07
Total 217.01 · Reserve Fund - Appropriated	3,904,922.57
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	39,750.76
Total Equity	4,089,500.00
TOTAL LIABILITIES & EQUITY	4,684,160.27

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

	Sep 25	Sep 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	41,939.80	723.49
303.00 · Interest Income	13,057.74	1.18	13,056.56
304.00 · Finance Charges & Late Fees	195.55	74.90	120.65
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	63,040.33	49,365.57	13,674.76
Expense			
401.00 · Accounting	914.67	1,299.33	(384.66)
402.00 · Administrative	849.85	780.23	69.62
403.00 · Manager's Fee	3,834.14	3,722.47	111.67
406.00 · Insurance	7,769.50	6,803.67	965.83
409.00 · Manager's Unit	653.85	652.15	1.70
410.00 · Pool Maintenance	0.00	464.17	(464.17)
410.02 · Pool - Gas Expense	57.20	371.41	(314.21)
412.00 · Repairs & Maint. - Project	1,626.72	266.62	1,360.10
414.00 · Trash	2,144.71	2,403.54	(258.83)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	673.29	1,059.81	(386.52)
424.00 · Water & Sewer	4,120.64	5,786.95	(1,666.31)
437.00 · Landscaping	1,000.00	1,000.00	0.00
Total Expense	23,967.07	24,932.85	(965.78)
Net Ordinary Income	39,073.26	24,432.72	14,640.54
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,316.95	1,215.22	101.73
425.00 · Repairs & Maint. Bldg.	2,983.02	850.00	2,133.02
427.00 · Elevator	5,960.00	0.00	5,960.00
430.00 · Reserve Funds Bldg	1,654.63	2,150.03	(495.40)
431.00 · Fire Alarm Bldg	2,476.46	835.41	1,641.05
453.00 · Flood Insurance	1,339.75	1,339.75	0.00
456.00 · Cable TV Expense	5,331.88	5,121.44	210.44
Total Other Expense	21,062.69	11,511.85	9,550.84
Net Other Income	(21,062.69)	(11,511.85)	(9,550.84)
Net Income	18,010.57	12,920.87	5,089.70

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

	Jul - Sep 25	Jul - Sep 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	127,990.11	125,819.41	2,170.70
303.00 · Interest Income	32,991.05	3.62	32,987.43
304.00 · Finance Charges & Late Fees	331.63	74.90	256.73
307.00 · Reserve Assessments	4,963.73	6,450.04	(1,486.31)
308.00 · Cable TV Assessments	16,407.36	15,599.52	807.84
Total Income	182,683.88	147,947.49	34,736.39
Expense			
401.00 · Accounting	3,768.33	3,218.66	549.67
402.00 · Administrative	2,598.69	2,291.89	306.80
403.00 · Manager's Fee	11,502.42	11,167.41	335.01
406.00 · Insurance	23,308.50	20,411.01	2,897.49
408.00 · Legal	665.00	235.00	430.00
409.00 · Manager's Unit	14,242.35	1,946.45	12,295.90
410.00 · Pool Maintenance	0.00	3,660.93	(3,660.93)
410.02 · Pool - Gas Expense	171.60	1,151.15	(979.55)
412.00 · Repairs & Maint. - Project	2,342.30	920.60	1,421.70
414.00 · Trash	6,434.13	7,210.62	(776.49)
421.00 · Depreciation - Mgr's Unit 504	967.50	967.50	0.00
422.00 · Electricity	1,886.01	3,176.11	(1,290.10)
424.00 · Water & Sewer	12,038.42	18,110.55	(6,072.13)
437.00 · Landscaping	3,000.00	3,000.00	0.00
Total Expense	82,925.25	77,467.88	5,457.37
Net Ordinary Income	99,758.63	70,479.61	29,279.02
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,723.01	3,120.37	(397.36)
425.00 · Repairs & Maint. Bldg.	16,700.17	1,030.00	15,670.17
427.00 · Elevator	13,129.61	3,965.80	9,163.81
430.00 · Reserve Funds Bldg	4,963.73	6,450.03	(1,486.30)
431.00 · Fire Alarm Bldg	2,476.46	1,018.41	1,458.05
453.00 · Flood Insurance	4,019.25	4,019.25	0.00
456.00 · Cable TV Expense	15,995.64	15,364.32	631.32
Total Other Expense	60,007.87	34,968.18	25,039.69
Net Other Income	(60,007.87)	(34,968.18)	(25,039.69)
Net Income	39,750.76	35,511.43	4,239.33

Breakaway West Association, Inc.
Combined Operating Profit & Loss Budget vs. Actual MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	42,663.41	(0.12)
303.00 · Interest Income	13,057.74	0.00	13,057.74
304.00 · Finance Charges & Late Fees	195.55	0.00	195.55
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	63,040.33	49,787.12	13,253.21
Expense			
401.00 · Accounting	914.67	2,125.01	(1,210.34)
402.00 · Administrative	849.85	916.66	(66.81)
403.00 · Manager's Fee	3,834.14	3,834.14	0.00
406.00 · Insurance	7,769.50	8,326.96	(557.46)
408.00 · Legal	0.00	250.01	(250.01)
409.00 · Manager's Unit	653.85	2,822.02	(2,168.17)
410.02 · Pool - Gas Expense	57.20	0.00	57.20
412.00 · Repairs & Maint. - Project	1,626.72	666.67	960.05
414.00 · Trash	2,144.71	2,617.32	(472.61)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	673.29	2,728.58	(2,055.29)
424.00 · Water & Sewer	4,120.64	5,300.82	(1,180.18)
437.00 · Landscaping	1,000.00	1,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	23,967.07	30,994.03	(7,026.96)
Net Ordinary Income	39,073.26	18,793.09	20,280.17
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,316.95	4,103.90	(2,786.95)
425.00 · Repairs & Maint. Bldg.	2,983.02	1,825.81	1,157.21
427.00 · Elevator	5,960.00	555.55	5,404.45
430.00 · Reserve Funds Bldg	1,654.63	1,654.59	0.04
431.00 · Fire Alarm Bldg	2,476.46	1,750.00	726.46
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	5,331.88	5,469.12	(137.24)
Total Other Expense	21,062.69	16,832.70	4,229.99
Net Other Income	(21,062.69)	(16,832.70)	(4,229.99)
Net Income	18,010.57	1,960.39	16,050.18

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	127,990.11	127,990.23	(0.12)
303.00 · Interest Income	32,991.05	0.00	32,991.05
304.00 · Finance Charges & Late Fees	331.63	0.00	331.63
307.00 · Reserve Assessments	4,963.73	1,151,963.65	(1,146,999.92)
308.00 · Cable TV Assessments	16,407.36	16,407.36	0.00
Total Income	182,683.88	1,296,361.24	(1,113,677.36)
Expense			
401.00 · Accounting	3,768.33	6,375.03	(2,606.70)
402.00 · Administrative	2,598.69	2,749.98	(151.29)
403.00 · Manager's Fee	11,502.42	11,502.42	0.00
406.00 · Insurance	23,308.50	24,980.88	(1,672.38)
408.00 · Legal	665.00	750.03	(85.03)
409.00 · Manager's Unit	14,242.35	8,466.06	5,776.29
410.02 · Pool - Gas Expense	171.60	0.00	171.60
412.00 · Repairs & Maint. - Project	2,342.30	2,000.01	342.29
414.00 · Trash	6,434.13	7,851.96	(1,417.83)
421.00 · Depreciation - Mgr's Unit 504	967.50	967.50	0.00
422.00 · Electricity	1,886.01	8,185.74	(6,299.73)
424.00 · Water & Sewer	12,038.42	15,902.46	(3,864.04)
437.00 · Landscaping	3,000.00	3,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	250.02	(250.02)
Total Expense	82,925.25	92,982.09	(10,056.84)
Net Ordinary Income	99,758.63	1,203,379.15	(1,103,620.52)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,723.01	12,311.70	(9,588.69)
425.00 · Repairs & Maint. Bldg.	16,700.17	5,477.43	11,222.74
427.00 · Elevator	13,129.61	1,666.65	11,462.96
430.00 · Reserve Funds Bldg	4,963.73	1,151,963.65	(1,146,999.92)
431.00 · Fire Alarm Bldg	2,476.46	5,250.00	(2,773.54)
453.00 · Flood Insurance	4,019.25	4,421.19	(401.94)
456.00 · Cable TV Expense	15,995.64	16,407.36	(411.72)
Total Other Expense	60,007.87	1,197,497.98	(1,137,490.11)
Net Other Income	(60,007.87)	(1,197,497.98)	1,137,490.11
Net Income	39,750.76	5,881.17	33,869.59

Breakaway West Association, Inc.
Disbursement Report
As of September 30, 2025

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	09/01/2025	Draft	Vail Honeywagon Enterprises, LLC	9/1-9/30	(2,144.71)
Bill Pmt -Check	09/02/2025	Autopay	Xcel Energy	53-1013571-8	(693.40)
Bill Pmt -Check	09/03/2025	11429	A. D. Miller Services, Inc.	Re: Garage and Pool Deck - 2/5/25-6/30/25	(141,982.77)
Bill Pmt -Check	09/03/2025	11430	Altitude Community Law P.C.	Draft resolution re: closing of parking garage	(665.00)
Bill Pmt -Check	09/03/2025	11431	Jayden's Roofing Company LLC	Remove/install new heat tape; materials	(13,300.00)
Bill Pmt -Check	09/03/2025	11432	Pierce Architects	Re: Garage and Pool Deck - July	(3,343.75)
Bill Pmt -Check	09/03/2025	11433	Spaeth and Company, Inc.	August	(1,437.74)
Bill Pmt -Check	09/03/2025	11434	Vail Valley Ace Hardware	312	(25.14)
Check	09/12/2025	Auto-Pay	Comcast	9/1-9/30	(5,331.88)
Check	09/15/2025	EFT	Farmers Insurance	1/15/25-1/15/26 Prop/Liab/Umbr	(7,769.49)
Check	09/19/2025	Draft	Comcast - DSL	DSL	(30.60)
Bill Pmt -Check	09/20/2025	Draft	Eagle River Water & Sanitation District	7/31-8/29	(3,904.28)
Bill Pmt -Check	09/24/2025	11435	Marcin Engineering (LLCS)	Re: Survey: Pool deck & common area project...	(11,148.20)
Bill Pmt -Check	09/24/2025	11436	OAC Management, Inc.	Re: Pool deck & common area project - August	(8,500.00)
Bill Pmt -Check	09/24/2025	11437	Pierce Architects	Re: Garage and Pool Deck - August	(2,850.00)
Bill Pmt -Check	09/24/2025	11438	Steve Burns		(5,420.50)
Bill Pmt -Check	09/24/2025	11439	Vail Alarm Inc.		(2,476.46)
Check	09/30/2025	Draft	Century Link	9/13-10/12 970-476-2196 518B	(150.06)
Check	09/30/2025	Draft	Century Link	9/13-10/12 970-476-3957 457B	(459.36)
Check	09/30/2025	Draft	Century Link	9/19-10/18 970-476-7309 666B	(110.47)
Check	09/30/2025	Auto-Pay	Holy Cross Energy	8/22-9/22	(673.29)
Total 102.8 · Cash in Op. Checking - UMB					(212,417.10)
TOTAL					(212,417.10)

Breakaway West Association, Inc.
100/200 Comparison to Budget - MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.14	9,151.19	(0.05)
303.00 · Interest Income	2,817.86	0.00	2,817.86
304.00 · Finance Charges & Late Fees	42.20	0.00	42.20
308.00 · Cable TV Assessments	1,215.36	1,215.36	0.00
Total Income	13,226.56	10,366.55	2,860.01
Expense			
401.00 · Accounting	197.39	458.58	(261.19)
402.00 · Administrative	183.39	197.82	(14.43)
403.00 · Manager's Fee	827.41	827.41	0.00
406.00 · Insurance	1,676.66	1,796.96	(120.30)
408.00 · Legal	0.00	53.95	(53.95)
409.00 · Manager's Unit	141.10	608.99	(467.89)
410.02 · Pool - Gas Expense	12.34	0.00	12.34
412.00 · Repairs & Maint. - Project	351.05	143.87	207.18
414.00 · Trash	462.83	564.82	(101.99)
421.00 · Depreciation - Mgr's Unit 504	69.60	69.60	0.00
422.00 · Electricity	145.30	588.83	(443.53)
424.00 · Water & Sewer	889.23	1,143.92	(254.69)
437.00 · Landscaping	215.80	215.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	5,172.10	6,688.53	(1,516.43)
Net Ordinary Income	8,054.46	3,678.02	4,376.44
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	252.17	1,007.31	(755.14)
425.00 · Repairs & Maint. Bldg.	255.00	669.60	(414.60)
431.00 · Fire Alarm Bldg	1,257.46	434.65	822.81
456.00 · Cable TV Expense	1,184.86	1,215.36	(30.50)
Total Other Expense	2,949.49	3,326.92	(377.43)
Net Other Income	(2,949.49)	(3,326.92)	377.43
Net Income	5,104.97	351.10	4,753.87

Breakaway West Association, Inc.
300 Comparison to Budget - MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.70	0.01
303.00 · Interest Income	4,045.29	0.00	4,045.29
304.00 · Finance Charges & Late Fees	60.58	0.00	60.58
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	18,653.71	14,547.85	4,105.86
Expense			
401.00 · Accounting	283.37	658.33	(374.96)
402.00 · Administrative	263.28	283.98	(20.70)
403.00 · Manager's Fee	1,187.82	1,187.82	0.00
406.00 · Insurance	2,406.99	2,579.69	(172.70)
408.00 · Legal	0.00	77.45	(77.45)
409.00 · Manager's Unit	202.56	874.26	(671.70)
410.02 · Pool - Gas Expense	17.72	0.00	17.72
412.00 · Repairs & Maint. - Project	503.96	206.53	297.43
414.00 · Trash	664.43	810.85	(146.42)
421.00 · Depreciation - Mgr's Unit 504	99.91	99.91	0.00
422.00 · Electricity	208.58	845.31	(636.73)
424.00 · Water & Sewer	1,276.57	1,642.19	(365.62)
437.00 · Landscaping	309.80	309.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	7,424.99	9,601.94	(2,176.95)
Net Ordinary Income	11,228.72	4,945.91	6,282.81
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	472.12	1,203.64	(731.52)
425.00 · Repairs & Maint. Bldg.	0.00	666.90	(666.90)
427.00 · Elevator	3,531.85	333.33	3,198.52
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	1,579.82	1,620.48	(40.66)
Total Other Expense	5,675.44	4,358.50	1,316.94
Net Other Income	(5,675.44)	(4,358.50)	(1,316.94)
Net Income	5,553.28	587.41	4,965.87

Breakaway West Association, Inc.
400 Comparison to Budget - MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.39	8,257.39	0.00
303.00 · Interest Income	2,602.41	0.00	2,602.41
304.00 · Finance Charges & Late Fees	38.97	0.00	38.97
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	12,162.84	9,521.47	2,641.37
Expense			
401.00 · Accounting	182.29	423.51	(241.22)
402.00 · Administrative	169.38	182.69	(13.31)
403.00 · Manager's Fee	764.14	764.14	0.00
406.00 · Insurance	1,548.46	1,659.56	(111.10)
408.00 · Legal	0.00	49.83	(49.83)
409.00 · Manager's Unit	130.31	562.43	(432.12)
410.02 · Pool - Gas Expense	11.40	0.00	11.40
412.00 · Repairs & Maint. - Project	324.20	132.87	191.33
414.00 · Trash	427.44	521.63	(94.19)
421.00 · Depreciation - Mgr's Unit 504	64.27	64.27	0.00
422.00 · Electricity	134.19	543.81	(409.62)
424.00 · Water & Sewer	821.24	1,056.45	(235.21)
437.00 · Landscaping	199.30	199.30	0.00
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	4,776.62	6,177.10	(1,400.48)
Net Ordinary Income	7,386.22	3,344.37	4,041.85
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	170.00	684.12	(514.12)
425.00 · Repairs & Maint. Bldg.	2,465.00	333.06	2,131.94
427.00 · Elevator	2,428.15	222.22	2,205.93
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	1,086.12	1,114.08	(27.96)
Total Other Expense	6,299.26	2,936.76	3,362.50
Net Other Income	(6,299.26)	(2,936.76)	(3,362.50)
Net Income	1,086.96	407.61	679.35

Breakaway West Association, Inc.
500 Comparison to Budget - MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.13	0.02
303.00 · Interest Income	3,191.31	0.00	3,191.31
304.00 · Finance Charges & Late Fees	47.79	0.00	47.79
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	17,191.95	13,952.83	3,239.12
Expense			
401.00 · Accounting	223.54	519.35	(295.81)
402.00 · Administrative	207.71	224.03	(16.32)
403.00 · Manager's Fee	937.06	937.06	0.00
406.00 · Insurance	1,898.87	2,035.11	(136.24)
408.00 · Legal	0.00	61.10	(61.10)
409.00 · Manager's Unit	159.80	689.70	(529.90)
410.02 · Pool - Gas Expense	13.98	0.00	13.98
412.00 · Repairs & Maint. - Project	397.57	162.93	234.64
414.00 · Trash	524.17	639.67	(115.50)
421.00 · Depreciation - Mgr's Unit 504	78.82	78.82	0.00
422.00 · Electricity	164.55	666.86	(502.31)
424.00 · Water & Sewer	1,007.08	1,295.52	(288.44)
437.00 · Landscaping	244.40	244.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	5,857.55	7,574.92	(1,717.37)
Net Ordinary Income	11,334.40	6,377.91	4,956.49
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	285.20	890.30	(605.10)
425.00 · Repairs & Maint. Bldg.	263.02	85.81	177.21
430.00 · Reserve Funds Bldg	1,407.50	1,407.50	0.00
431.00 · Fire Alarm Bldg	1,219.00	437.03	781.97
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	1,481.08	1,519.20	(38.12)
Total Other Expense	5,995.55	5,813.57	181.98
Net Other Income	(5,995.55)	(5,813.57)	(181.98)
Net Income	5,338.85	564.34	4,774.51

Breakaway West Association, Inc.
Garage Comparison To Budget - MTD
September 2025

	Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,392.90	1,393.00	(0.10)
303.00 · Interest Income	400.87	0.00	400.87
304.00 · Finance Charges & Late Fees	6.01	0.00	6.01
307.00 · Reserve Assessments	5.49	5.42	0.07
Total Income	1,805.27	1,398.42	406.85
Expense			
401.00 · Accounting	28.08	65.24	(37.16)
402.00 · Administrative	26.09	28.14	(2.05)
403.00 · Manager's Fee	117.71	117.71	0.00
406.00 · Insurance	238.52	255.64	(17.12)
408.00 · Legal	0.00	7.68	(7.68)
409.00 · Manager's Unit	20.08	86.64	(66.56)
410.02 · Pool - Gas Expense	1.76	0.00	1.76
412.00 · Repairs & Maint. - Project	49.94	20.47	29.47
414.00 · Trash	65.84	80.35	(14.51)
421.00 · Depreciation - Mgr's Unit 504	9.90	9.90	0.00
422.00 · Electricity	20.67	83.77	(63.10)
424.00 · Water & Sewer	126.52	162.74	(36.22)
437.00 · Landscaping	30.70	30.70	0.00
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	735.81	951.54	(215.73)
Net Ordinary Income	1,069.46	446.88	622.58
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	137.46	318.53	(181.07)
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	142.95	396.95	(254.00)
Net Other Income	(142.95)	(396.95)	254.00
Net Income	926.51	49.93	876.58

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	27,453.48	27,453.57	(0.09)
303.00 · Interest Income	7,119.47	0.00	7,119.47
304.00 · Finance Charges & Late Fees	71.56	0.00	71.56
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	3,646.08	3,646.08	0.00
Total Income	38,290.59	277,598.91	(239,308.32)
Expense			
401.00 · Accounting	813.22	1,375.74	(562.52)
402.00 · Administrative	560.77	593.46	(32.69)
403.00 · Manager's Fee	2,482.23	2,482.23	0.00
406.00 · Insurance	5,029.98	5,390.88	(360.90)
408.00 · Legal	143.51	161.85	(18.34)
409.00 · Manager's Unit	3,073.50	1,826.97	1,246.53
410.02 · Pool - Gas Expense	37.02	0.00	37.02
412.00 · Repairs & Maint. - Project	505.48	431.61	73.87
414.00 · Trash	1,388.49	1,694.46	(305.97)
421.00 · Depreciation - Mgr's Unit 504	208.80	208.80	0.00
422.00 · Electricity	407.00	1,766.49	(1,359.49)
424.00 · Water & Sewer	2,597.88	3,431.76	(833.88)
437.00 · Landscaping	647.40	647.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	53.94	(53.94)
Total Expense	17,895.28	20,065.59	(2,170.31)
Net Ordinary Income	20,395.31	257,533.32	(237,138.01)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	471.80	3,021.93	(2,550.13)
425.00 · Repairs & Maint. Bldg.	5,105.49	2,008.80	3,096.69
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	1,257.46	1,303.95	(46.49)
456.00 · Cable TV Expense	3,554.58	3,646.08	(91.50)
Total Other Expense	10,389.33	256,480.02	(246,090.69)
Net Other Income	(10,389.33)	(256,480.02)	246,090.69
Net Income	10,005.98	1,053.30	8,952.68

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	38,507.13	38,507.10	0.03
303.00 · Interest Income	10,220.63	0.00	10,220.63
304.00 · Finance Charges & Late Fees	102.74	0.00	102.74
307.00 · Reserve Assessments	274.94	358,025.37	(357,750.43)
308.00 · Cable TV Assessments	4,861.44	4,861.44	0.00
Total Income	53,966.88	401,393.91	(347,427.03)
Expense			
401.00 · Accounting	1,167.44	1,974.99	(807.55)
402.00 · Administrative	805.07	851.94	(46.87)
403.00 · Manager's Fee	3,563.45	3,563.46	(0.01)
406.00 · Insurance	7,220.97	7,739.07	(518.10)
408.00 · Legal	206.02	232.35	(26.33)
409.00 · Manager's Unit	4,412.28	2,622.78	1,789.50
410.02 · Pool - Gas Expense	53.16	0.00	53.16
412.00 · Repairs & Maint. - Project	725.65	619.59	106.06
414.00 · Trash	1,993.29	2,432.55	(439.26)
421.00 · Depreciation - Mgr's Unit 504	299.73	299.73	0.00
422.00 · Electricity	584.28	2,535.93	(1,951.65)
424.00 · Water & Sewer	3,729.50	4,926.57	(1,197.07)
437.00 · Landscaping	929.40	929.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	77.46	(77.46)
Total Expense	25,690.24	28,805.82	(3,115.58)
Net Ordinary Income	28,276.64	372,588.09	(344,311.45)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	942.72	3,610.92	(2,668.20)
425.00 · Repairs & Maint. Bldg.	0.00	2,000.70	(2,000.70)
427.00 · Elevator	7,780.51	999.99	6,780.52
430.00 · Reserve Funds Bldg	274.94	358,025.37	(357,750.43)
431.00 · Fire Alarm Bldg	0.00	1,327.44	(1,327.44)
456.00 · Cable TV Expense	4,739.46	4,861.44	(121.98)
Total Other Expense	13,737.63	370,825.86	(357,088.23)
Net Other Income	(13,737.63)	(370,825.86)	357,088.23
Net Income	14,539.01	1,762.23	12,776.78

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	24,772.13	24,772.17	(0.04)
303.00 · Interest Income	6,575.12	0.00	6,575.12
304.00 · Finance Charges & Late Fees	66.09	0.00	66.09
307.00 · Reserve Assessments	449.96	230,449.78	(229,999.82)
308.00 · Cable TV Assessments	3,342.24	3,342.24	0.00
Total Income	35,205.54	258,564.19	(223,358.65)
Expense			
401.00 · Accounting	751.02	1,270.53	(519.51)
402.00 · Administrative	517.93	548.07	(30.14)
403.00 · Manager's Fee	2,292.43	2,292.42	0.01
406.00 · Insurance	4,645.38	4,978.68	(333.30)
408.00 · Legal	132.53	149.49	(16.96)
409.00 · Manager's Unit	2,838.49	1,687.29	1,151.20
410.02 · Pool - Gas Expense	34.20	0.00	34.20
412.00 · Repairs & Maint. - Project	466.81	398.61	68.20
414.00 · Trash	1,282.32	1,564.89	(282.57)
421.00 · Depreciation - Mgr's Unit 504	192.81	192.81	0.00
422.00 · Electricity	375.89	1,631.43	(1,255.54)
424.00 · Water & Sewer	2,399.25	3,169.35	(770.10)
437.00 · Landscaping	597.90	597.90	0.00
438.00 · 504 Repairs & Maintenance	0.00	49.83	(49.83)
Total Expense	16,526.96	18,531.30	(2,004.34)
Net Ordinary Income	18,678.58	240,032.89	(221,354.31)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	303.56	2,052.36	(1,748.80)
425.00 · Repairs & Maint. Bldg.	11,331.66	999.18	10,332.48
427.00 · Elevator	5,349.10	666.66	4,682.44
430.00 · Reserve Funds Bldg	449.96	230,449.78	(229,999.82)
431.00 · Fire Alarm Bldg	0.00	1,299.84	(1,299.84)
456.00 · Cable TV Expense	3,258.36	3,342.24	(83.88)
Total Other Expense	20,692.64	238,810.06	(218,117.42)
Net Other Income	(20,692.64)	(238,810.06)	218,117.42
Net Income	(2,014.06)	1,222.83	(3,236.89)

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	33,078.45	33,078.39	0.06
303.00 · Interest Income	8,063.01	0.00	8,063.01
304.00 · Finance Charges & Late Fees	81.05	0.00	81.05
307.00 · Reserve Assessments	4,222.36	282,472.78	(278,250.42)
308.00 · Cable TV Assessments	4,557.60	4,557.60	0.00
Total Income	50,002.47	320,108.77	(270,106.30)
Expense			
401.00 · Accounting	920.97	1,558.05	(637.08)
402.00 · Administrative	635.13	672.09	(36.96)
403.00 · Manager's Fee	2,811.18	2,811.18	0.00
406.00 · Insurance	5,696.61	6,105.33	(408.72)
408.00 · Legal	162.53	183.30	(20.77)
409.00 · Manager's Unit	3,480.84	2,069.10	1,411.74
410.02 · Pool - Gas Expense	41.94	0.00	41.94
412.00 · Repairs & Maint. - Project	572.44	488.79	83.65
414.00 · Trash	1,572.51	1,919.01	(346.50)
421.00 · Depreciation - Mgr's Unit 504	236.46	236.46	0.00
422.00 · Electricity	460.94	2,000.58	(1,539.64)
424.00 · Water & Sewer	2,942.19	3,886.56	(944.37)
437.00 · Landscaping	733.20	733.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	61.11	(61.11)
Total Expense	20,266.94	22,724.76	(2,457.82)
Net Ordinary Income	29,735.53	297,384.01	(267,648.48)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	608.63	2,670.90	(2,062.27)
425.00 · Repairs & Maint. Bldg.	263.02	257.43	5.59
430.00 · Reserve Funds Bldg	4,222.36	282,472.78	(278,250.42)
431.00 · Fire Alarm Bldg	1,219.00	1,311.09	(92.09)
453.00 · Flood Insurance	4,019.25	4,421.19	(401.94)
456.00 · Cable TV Expense	4,443.24	4,557.60	(114.36)
Total Other Expense	14,775.50	295,690.99	(280,915.49)
Net Other Income	(14,775.50)	(295,690.99)	280,915.49
Net Income	14,960.03	1,693.02	13,267.01

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

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	4,178.92	4,179.00	(0.08)
303.00 · Interest Income	1,012.82	0.00	1,012.82
304.00 · Finance Charges & Late Fees	10.19	0.00	10.19
307.00 · Reserve Assessments	16.47	34,516.46	(34,499.99)
Total Income	5,218.40	38,695.46	(33,477.06)
Expense			
401.00 · Accounting	115.68	195.72	(80.04)
402.00 · Administrative	79.79	84.42	(4.63)
403.00 · Manager's Fee	353.13	353.13	0.00
406.00 · Insurance	715.56	766.92	(51.36)
408.00 · Legal	20.41	23.04	(2.63)
409.00 · Manager's Unit	437.24	259.92	177.32
410.02 · Pool - Gas Expense	5.28	0.00	5.28
412.00 · Repairs & Maint. - Project	71.92	61.41	10.51
414.00 · Trash	197.52	241.05	(43.53)
421.00 · Depreciation - Mgr's Unit 504	29.70	29.70	0.00
422.00 · Electricity	57.90	251.31	(193.41)
424.00 · Water & Sewer	369.60	488.22	(118.62)
437.00 · Landscaping	92.10	92.10	0.00
438.00 · 504 Repairs & Maintenance	0.00	7.68	(7.68)
Total Expense	2,545.83	2,854.62	(308.79)
Net Ordinary Income	2,672.57	35,840.84	(33,168.27)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	396.30	955.59	(559.29)
425.00 · Repairs & Maint. Bldg.	0.00	211.32	(211.32)
430.00 · Reserve Funds Bldg	16.47	34,516.46	(34,499.99)
431.00 · Fire Alarm Bldg	0.00	7.68	(7.68)
Total Other Expense	412.77	35,691.05	(35,278.28)
Net Other Income	(412.77)	(35,691.05)	35,278.28
Net Income	2,259.80	149.79	2,110.01