



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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October 28, 2025

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

Re: Financial Statements
For the Two Months Ended August 31, 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 8/31/25, the year-to-date operating net profit is \$21,741.03. Comparatively, the year-to-date operating net profit as of 8/31/24 was \$22,590.56. This is an unfavorable difference of \$849.53. This year there is a significant increase to accounting, insurance, manager's unit, repairs & maintenance and elevator. This was partially offset by a decrease to pool maintenance, 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 8/31/25 was \$3,920.78. Actual net income was \$21,741.03. This is a favorable difference of \$17,820.25 as of 8/31/25. 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 August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - Citywide	4,671,985.85
102.8 · Cash in Op. Checking - Citywide	33,935.21
Total Checking/Savings	4,705,921.06
Accounts Receivable	
104.00 · Accounts Receivable	2,556.94
Total Accounts Receivable	2,556.94
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	3,884.79
108.20 · Prepaid Flood Insurance	9,378.25
108.00 · Prepaid Expenses - Other	537.58
Total 108.00 · Prepaid Expenses	13,800.62
Total Other Current Assets	13,800.62
Total Current Assets	4,722,278.62
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	(106,227.49)
Total Fixed Assets	112,512.00
TOTAL ASSETS	4,834,790.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	194,743.35
Total Accounts Payable	194,743.35
Other Current Liabilities	
204.00 · Unearned Assessment Income	0.01
Total Other Current Liabilities	0.01
Total Current Liabilities	194,743.36
Total Liabilities	194,743.36
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	958,754.25
217.20 · Reserve Fund 300	1,350,164.73
217.30 · Reserve Fund 400	890,905.85
217.40 · Reserve Fund 500	1,141,253.66
217.50 · Reserve Fund Garage	132,401.07
Total 217.01 · Reserve Fund - Appropriated	4,473,479.56
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	21,741.03
Total Equity	4,640,047.26
TOTAL LIABILITIES & EQUITY	4,834,790.62

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

	Aug 25	Aug 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.41	41,939.81	723.60
303.00 · Interest Income	12,379.17	1.22	12,377.95
304.00 · Finance Charges & Late Fees	136.08	0.00	136.08
307.00 · Reserve Assessments	1,654.47	2,150.01	(495.54)
308.00 · Cable TV Assessments	5,469.12	5,199.93	269.19
Total Income	62,302.25	49,290.97	13,011.28
Expense			
401.00 · Accounting	1,437.74	1,083.00	354.74
402.00 · Administrative	853.14	753.70	99.44
403.00 · Manager's Fee	3,945.81	3,722.47	223.34
406.00 · Insurance	7,769.50	6,803.67	965.83
408.00 · Legal	665.00	0.00	665.00
409.00 · Manager's Unit	6,794.25	647.15	6,147.10
410.00 · Pool Maintenance	0.00	906.25	(906.25)
410.02 · Pool - Gas Expense	57.20	412.35	(355.15)
412.00 · Repairs & Maint. - Project	442.42	337.36	105.06
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	598.62	1,074.14	(475.52)
424.00 · Water & Sewer	3,904.28	5,887.04	(1,982.76)
437.00 · Landscaping	1,000.00	1,000.00	0.00
Total Expense	29,935.17	25,353.17	4,582.00
Net Ordinary Income	32,367.08	23,937.80	8,429.28
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	769.86	959.35	(189.49)
425.00 · Repairs & Maint. Bldg.	13,300.00	180.00	13,120.00
427.00 · Elevator	5,912.00	369.79	5,542.21
430.00 · Reserve Funds Bldg	1,654.63	2,150.00	(495.37)
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	28,308.12	10,120.33	18,187.79
Net Other Income	(28,308.12)	(10,120.33)	(18,187.79)
Net Income	4,058.96	13,817.47	(9,758.51)

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

	Jul - Aug 25	Jul - Aug 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	85,326.82	83,879.61	1,447.21
303.00 · Interest Income	19,933.31	2.44	19,930.87
304.00 · Finance Charges & Late Fees	136.08	0.00	136.08
307.00 · Reserve Assessments	3,309.10	4,300.01	(990.91)
308.00 · Cable TV Assessments	10,938.24	10,399.86	538.38
Total Income	119,643.55	98,581.92	21,061.63
Expense			
401.00 · Accounting	2,904.51	1,919.33	985.18
402.00 · Administrative	1,697.99	1,511.66	186.33
403.00 · Manager's Fee	7,668.28	7,444.94	223.34
406.00 · Insurance	15,539.00	13,607.34	1,931.66
408.00 · Legal	665.00	235.00	430.00
409.00 · Manager's Unit	13,588.50	1,294.30	12,294.20
410.00 · Pool Maintenance	0.00	3,196.76	(3,196.76)
410.02 · Pool - Gas Expense	114.40	779.74	(665.34)
412.00 · Repairs & Maint. - Project	715.58	653.98	61.60
414.00 · Trash	4,289.42	4,807.08	(517.66)
421.00 · Depreciation - Mgr's Unit 504	645.00	645.00	0.00
422.00 · Electricity	1,212.72	2,116.30	(903.58)
424.00 · Water & Sewer	7,917.78	12,323.60	(4,405.82)
437.00 · Landscaping	2,000.00	2,000.00	0.00
Total Expense	58,958.18	52,535.03	6,423.15
Net Ordinary Income	60,685.37	46,046.89	14,638.48
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,406.06	1,905.15	(499.09)
425.00 · Repairs & Maint. Bldg.	13,717.15	180.00	13,537.15
427.00 · Elevator	7,168.61	3,965.80	3,202.81
430.00 · Reserve Funds Bldg	3,309.26	4,300.00	(990.74)
431.00 · Fire Alarm Bldg	0.00	183.00	(183.00)
453.00 · Flood Insurance	2,679.50	2,679.50	0.00
456.00 · Cable TV Expense	10,663.76	10,242.88	420.88
Total Other Expense	38,944.34	23,456.33	15,488.01
Net Other Income	(38,944.34)	(23,456.33)	(15,488.01)
Net Income	21,741.03	22,590.56	(849.53)

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.41	42,663.41	0.00
303.00 · Interest Income	12,379.17	0.00	12,379.17
304.00 · Finance Charges & Late Fees	136.08	0.00	136.08
307.00 · Reserve Assessments	1,654.47	575,154.53	(573,500.06)
308.00 · Cable TV Assessments	5,469.12	5,469.12	0.00
Total Income	62,302.25	623,287.06	(560,984.81)
Expense			
401.00 · Accounting	1,437.74	2,125.01	(687.27)
402.00 · Administrative	853.14	916.66	(63.52)
403.00 · Manager's Fee	3,945.81	3,834.14	111.67
406.00 · Insurance	7,769.50	8,326.96	(557.46)
408.00 · Legal	665.00	250.01	414.99
409.00 · Manager's Unit	6,794.25	2,822.02	3,972.23
410.02 · Pool - Gas Expense	57.20	0.00	57.20
412.00 · Repairs & Maint. - Project	442.42	666.67	(224.25)
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	598.62	2,728.58	(2,129.96)
424.00 · Water & Sewer	3,904.28	5,300.82	(1,396.54)
437.00 · Landscaping	1,000.00	1,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	29,935.17	30,994.03	(1,058.86)
Net Ordinary Income	32,367.08	592,293.03	(559,925.95)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	769.86	4,103.90	(3,334.04)
425.00 · Repairs & Maint. Bldg.	13,300.00	1,825.81	11,474.19
427.00 · Elevator	5,912.00	555.55	5,356.45
430.00 · Reserve Funds Bldg	1,654.63	575,154.53	(573,499.90)
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	5,331.88	5,469.12	(137.24)
Total Other Expense	28,308.12	590,332.64	(562,024.52)
Net Other Income	(28,308.12)	(590,332.64)	562,024.52
Net Income	4,058.96	1,960.39	2,098.57

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	85,326.82	85,326.82	0.00
303.00 · Interest Income	19,933.31	0.00	19,933.31
304.00 · Finance Charges & Late Fees	136.08	0.00	136.08
307.00 · Reserve Assessments	3,309.10	1,150,309.06	(1,146,999.96)
308.00 · Cable TV Assessments	10,938.24	10,938.24	0.00
Total Income	119,643.55	1,246,574.12	(1,126,930.57)
Expense			
401.00 · Accounting	2,904.51	4,250.02	(1,345.51)
402.00 · Administrative	1,697.99	1,833.32	(135.33)
403.00 · Manager's Fee	7,668.28	7,668.28	0.00
406.00 · Insurance	15,539.00	16,653.92	(1,114.92)
408.00 · Legal	665.00	500.02	164.98
409.00 · Manager's Unit	13,588.50	5,644.04	7,944.46
410.02 · Pool - Gas Expense	114.40	0.00	114.40
412.00 · Repairs & Maint. - Project	715.58	1,333.34	(617.76)
414.00 · Trash	4,289.42	5,234.64	(945.22)
421.00 · Depreciation - Mgr's Unit 504	645.00	645.00	0.00
422.00 · Electricity	1,212.72	5,457.16	(4,244.44)
424.00 · Water & Sewer	7,917.78	10,601.64	(2,683.86)
437.00 · Landscaping	2,000.00	2,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	166.68	(166.68)
Total Expense	58,958.18	61,988.06	(3,029.88)
Net Ordinary Income	60,685.37	1,184,586.06	(1,123,900.69)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	1,406.06	8,207.80	(6,801.74)
425.00 · Repairs & Maint. Bldg.	13,717.15	3,651.62	10,065.53
427.00 · Elevator	7,168.61	1,111.10	6,057.51
430.00 · Reserve Funds Bldg	3,309.26	1,150,309.06	(1,146,999.80)
431.00 · Fire Alarm Bldg	0.00	3,500.00	(3,500.00)
453.00 · Flood Insurance	2,679.50	2,947.46	(267.96)
456.00 · Cable TV Expense	10,663.76	10,938.24	(274.48)
Total Other Expense	38,944.34	1,180,665.28	(1,141,720.94)
Net Other Income	(38,944.34)	(1,180,665.28)	1,141,720.94
Net Income	21,741.03	3,920.78	17,820.25

Breakaway West Association, Inc.
Disbursement Report
As of August 31, 2025

Type	Date	Num	Name	Memo	Amount
102.10 · Cash in Reserve - Citywide					
Total 102.10 · Cash in Reserve - Citywide					
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 - Citywide					
Bill Pmt -Check	08/01/2025	Autopay	Xcel Energy	53-1013571-8	(996.04)
Bill Pmt -Check	08/01/2025	Draft	Vail Honeywagon Enterprises, LLC	8/1-8/31	(2,144.71)
Bill Pmt -Check	08/05/2025	11417	Golden Eagle Htg Cooling & Drain Cleaning	#111 - Replaced cold water supply valve	(417.15)
Bill Pmt -Check	08/05/2025	11418	Martin/Martin, Inc.	Re: Pool deck & common area project - Monit...	(420.00)
Bill Pmt -Check	08/05/2025	11419	Northwest Colorado Council of Governme...	L7533 Elevator inspection - Notice of violation ...	(1,252.00)
Bill Pmt -Check	08/05/2025	11420	Pierce Architects		(33,100.00)
Bill Pmt -Check	08/05/2025	11421	Spaeth and Company, Inc.	July	(866.77)
Bill Pmt -Check	08/05/2025	11422	Vail Valley Ace Hardware	312	(4.37)
Bill Pmt -Check	08/05/2025	11423	Vail Valley MEP Engineering	Re: Pool deck & common area project - Revie...	(461.67)
Check	08/12/2025	Auto-Pay	Comcast	8/1-8/31	(5,331.88)
Check	08/15/2025	EFT	Farmers Insurance	1/15/25-1/15/26 Prop/Liab/Umr	(7,769.49)
Check	08/19/2025	Draft	Comcast - DSL	DSL	(30.60)
Bill Pmt -Check	08/21/2025	Draft	Eagle River Water & Sanitation District	6/30-7/31	(4,013.50)
Bill Pmt -Check	08/21/2025	11424	Martin/Martin, Inc.		(4,487.50)
Bill Pmt -Check	08/21/2025	11425	OAC Management, Inc.	Re: Pool deck & common area project - July	(12,393.75)
Bill Pmt -Check	08/21/2025	11426	Proactive Elevator Services LLC	Install new elevator hydraulic oil line - 50% de...	(4,660.00)
Bill Pmt -Check	08/21/2025	11427	Steve Burns		(4,822.47)
Bill Pmt -Check	08/21/2025	11428	Vail Valley Ace Hardware	312	(148.49)
Check	08/31/2025	Draft	Century Link	8/13-9/12 970-476-2196 518B	(155.52)
Check	08/31/2025	Draft	Century Link	8/13 - 9/12 970-476-3957 457B	(456.55)
Check	08/31/2025	Draft	Century Link	8/19-9/18 970-476-7309 666B	(110.47)
Check	08/31/2025	Auto-Pay	Holy Cross Energy	7/22-8/22	(598.62)
Total 102.8 · Cash in Op. Checking - Citywide					(84,641.55)
TOTAL					(84,641.55)

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.17	9,151.19	(0.02)
303.00 · Interest Income	2,671.42	0.00	2,671.42
304.00 · Finance Charges & Late Fees	29.36	0.00	29.36
307.00 · Reserve Assessments	0.00	123,249.63	(123,249.63)
308.00 · Cable TV Assessments	1,215.36	1,215.36	0.00
Total Income	13,067.31	133,616.18	(120,548.87)
Expense			
401.00 · Accounting	310.26	458.58	(148.32)
402.00 · Administrative	184.10	197.82	(13.72)
403.00 · Manager's Fee	851.51	827.41	24.10
406.00 · Insurance	1,676.66	1,796.96	(120.30)
408.00 · Legal	143.51	53.95	89.56
409.00 · Manager's Unit	1,466.20	608.99	857.21
410.02 · Pool - Gas Expense	12.34	0.00	12.34
412.00 · Repairs & Maint. - Project	95.48	143.87	(48.39)
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	129.18	588.83	(459.65)
424.00 · Water & Sewer	842.54	1,143.92	(301.38)
437.00 · Landscaping	215.80	215.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	6,460.01	6,688.53	(228.52)
Net Ordinary Income	6,607.30	126,927.65	(120,320.35)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	107.11	1,007.31	(900.20)
425.00 · Repairs & Maint. Bldg.	4,433.34	669.60	3,763.74
430.00 · Reserve Funds Bldg	0.00	123,249.63	(123,249.63)
431.00 · Fire Alarm Bldg	0.00	434.65	(434.65)
456.00 · Cable TV Expense	1,184.86	1,215.36	(30.50)
Total Other Expense	5,725.31	126,576.55	(120,851.24)
Net Other Income	(5,725.31)	(126,576.55)	120,851.24
Net Income	881.99	351.10	530.89

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.70	0.01
303.00 · Interest Income	3,835.07	0.00	3,835.07
304.00 · Finance Charges & Late Fees	42.16	0.00	42.16
307.00 · Reserve Assessments	91.64	178,966.85	(178,875.21)
308.00 · Cable TV Assessments	1,620.48	1,620.48	0.00
Total Income	18,425.06	193,423.03	(174,997.97)
Expense			
401.00 · Accounting	445.42	658.33	(212.91)
402.00 · Administrative	264.30	283.98	(19.68)
403.00 · Manager's Fee	1,222.41	1,187.82	34.59
406.00 · Insurance	2,406.99	2,579.69	(172.70)
408.00 · Legal	206.02	77.45	128.57
409.00 · Manager's Unit	2,104.86	874.26	1,230.60
410.02 · Pool - Gas Expense	17.72	0.00	17.72
412.00 · Repairs & Maint. - Project	137.07	206.53	(69.46)
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	185.45	845.31	(659.86)
424.00 · Water & Sewer	1,209.55	1,642.19	(432.64)
437.00 · Landscaping	309.80	309.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	9,273.93	9,601.94	(328.01)
Net Ordinary Income	9,151.13	183,821.09	(174,669.96)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	297.01	1,203.64	(906.63)
425.00 · Repairs & Maint. Bldg.	0.00	666.90	(666.90)
427.00 · Elevator	3,503.41	333.33	3,170.08
430.00 · Reserve Funds Bldg	91.65	178,966.85	(178,875.20)
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	5,471.89	183,233.68	(177,761.79)
Net Other Income	(5,471.89)	(183,233.68)	177,761.79
Net Income	3,679.24	587.41	3,091.83

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.37	8,257.39	(0.02)
303.00 · Interest Income	2,467.17	0.00	2,467.17
304.00 · Finance Charges & Late Fees	27.12	0.00	27.12
307.00 · Reserve Assessments	149.98	115,149.89	(114,999.91)
308.00 · Cable TV Assessments	1,114.08	1,114.08	0.00
Total Income	12,015.72	124,521.36	(112,505.64)
Expense			
401.00 · Accounting	286.54	423.51	(136.97)
402.00 · Administrative	170.04	182.69	(12.65)
403.00 · Manager's Fee	786.40	764.14	22.26
406.00 · Insurance	1,548.46	1,659.56	(111.10)
408.00 · Legal	132.53	49.83	82.70
409.00 · Manager's Unit	1,354.09	562.43	791.66
410.02 · Pool - Gas Expense	11.40	0.00	11.40
412.00 · Repairs & Maint. - Project	88.17	132.87	(44.70)
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	119.31	543.81	(424.50)
424.00 · Water & Sewer	778.12	1,056.45	(278.33)
437.00 · Landscaping	199.30	199.30	0.00
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	5,966.07	6,177.10	(211.03)
Net Ordinary Income	6,049.65	118,344.26	(112,294.61)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	68.47	684.12	(615.65)
425.00 · Repairs & Maint. Bldg.	8,866.66	333.06	8,533.60
427.00 · Elevator	2,408.59	222.22	2,186.37
430.00 · Reserve Funds Bldg	149.99	115,149.89	(114,999.90)
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	12,579.83	117,936.65	(105,356.82)
Net Other Income	(12,579.83)	(117,936.65)	105,356.82
Net Income	(6,530.18)	407.61	(6,937.79)

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.13	0.02
303.00 · Interest Income	3,025.47	0.00	3,025.47
304.00 · Finance Charges & Late Fees	33.26	0.00	33.26
307.00 · Reserve Assessments	1,407.36	140,532.64	(139,125.28)
308.00 · Cable TV Assessments	1,519.20	1,519.20	0.00
Total Income	17,011.44	153,077.97	(136,066.53)
Expense			
401.00 · Accounting	351.38	519.35	(167.97)
402.00 · Administrative	208.51	224.03	(15.52)
403.00 · Manager's Fee	964.35	937.06	27.29
406.00 · Insurance	1,898.87	2,035.11	(136.24)
408.00 · Legal	162.53	61.10	101.43
409.00 · Manager's Unit	1,660.52	689.70	970.82
410.02 · Pool - Gas Expense	13.98	0.00	13.98
412.00 · Repairs & Maint. - Project	108.11	162.93	(54.82)
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	146.30	666.86	(520.56)
424.00 · Water & Sewer	954.21	1,295.52	(341.31)
437.00 · Landscaping	244.40	244.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	7,316.15	7,574.92	(258.77)
Net Ordinary Income	9,695.29	145,503.05	(135,807.76)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	164.23	890.30	(726.07)
425.00 · Repairs & Maint. Bldg.	0.00	85.81	(85.81)
430.00 · Reserve Funds Bldg	1,407.50	140,532.64	(139,125.14)
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	1,481.08	1,519.20	(38.12)
Total Other Expense	4,392.56	144,938.71	(140,546.15)
Net Other Income	(4,392.56)	(144,938.71)	140,546.15
Net Income	5,302.73	564.34	4,738.39

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

	Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,393.01	1,393.00	0.01
303.00 · Interest Income	380.04	0.00	380.04
304.00 · Finance Charges & Late Fees	4.18	0.00	4.18
307.00 · Reserve Assessments	5.49	17,255.52	(17,250.03)
Total Income	1,782.72	18,648.52	(16,865.80)
Expense			
401.00 · Accounting	44.14	65.24	(21.10)
402.00 · Administrative	26.19	28.14	(1.95)
403.00 · Manager's Fee	121.14	117.71	3.43
406.00 · Insurance	238.52	255.64	(17.12)
408.00 · Legal	20.41	7.68	12.73
409.00 · Manager's Unit	208.58	86.64	121.94
410.02 · Pool - Gas Expense	1.76	0.00	1.76
412.00 · Repairs & Maint. - Project	13.59	20.47	(6.88)
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	18.38	83.77	(65.39)
424.00 · Water & Sewer	119.86	162.74	(42.88)
437.00 · Landscaping	30.70	30.70	0.00
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	919.01	951.54	(32.53)
Net Ordinary Income	863.71	17,696.98	(16,833.27)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	133.04	318.53	(185.49)
425.00 · Repairs & Maint. Bldg.	0.00	70.44	(70.44)
430.00 · Reserve Funds Bldg	5.49	17,255.52	(17,250.03)
431.00 · Fire Alarm Bldg	0.00	2.56	(2.56)
Total Other Expense	138.53	17,647.05	(17,508.52)
Net Other Income	(138.53)	(17,647.05)	17,508.52
Net Income	725.18	49.93	675.25

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	18,302.34	18,302.38	(0.04)
303.00 · Interest Income	4,301.61	0.00	4,301.61
304.00 · Finance Charges & Late Fees	29.36	0.00	29.36
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	2,430.72	2,430.72	0.00
Total Income	25,064.03	267,232.36	(242,168.33)
Expense			
401.00 · Accounting	626.80	917.16	(290.36)
402.00 · Administrative	366.41	395.64	(29.23)
403.00 · Manager's Fee	1,654.82	1,654.82	0.00
406.00 · Insurance	3,353.32	3,593.92	(240.60)
408.00 · Legal	143.51	107.90	35.61
409.00 · Manager's Unit	2,932.40	1,217.98	1,714.42
410.02 · Pool - Gas Expense	24.68	0.00	24.68
412.00 · Repairs & Maint. - Project	154.43	287.74	(133.31)
414.00 · Trash	925.66	1,129.64	(203.98)
421.00 · Depreciation - Mgr's Unit 504	139.20	139.20	0.00
422.00 · Electricity	261.70	1,177.66	(915.96)
424.00 · Water & Sewer	1,708.65	2,287.84	(579.19)
437.00 · Landscaping	431.60	431.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	35.96	(35.96)
Total Expense	12,723.18	13,377.06	(653.88)
Net Ordinary Income	12,340.85	253,855.30	(241,514.45)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	219.63	2,014.62	(1,794.99)
425.00 · Repairs & Maint. Bldg.	4,850.49	1,339.20	3,511.29
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	0.00	869.30	(869.30)
456.00 · Cable TV Expense	2,369.72	2,430.72	(61.00)
Total Other Expense	7,439.84	253,153.10	(245,713.26)
Net Other Income	(7,439.84)	(253,153.10)	245,713.26
Net Income	4,901.01	702.20	4,198.81

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	25,671.42	25,671.40	0.02
303.00 · Interest Income	6,175.34	0.00	6,175.34
304.00 · Finance Charges & Late Fees	42.16	0.00	42.16
307.00 · Reserve Assessments	183.29	357,933.70	(357,750.41)
308.00 · Cable TV Assessments	3,240.96	3,240.96	0.00
Total Income	35,313.17	386,846.06	(351,532.89)
Expense			
401.00 · Accounting	899.83	1,316.66	(416.83)
402.00 · Administrative	526.03	567.96	(41.93)
403.00 · Manager's Fee	2,375.63	2,375.64	(0.01)
406.00 · Insurance	4,813.98	5,159.38	(345.40)
408.00 · Legal	206.02	154.90	51.12
409.00 · Manager's Unit	4,209.72	1,748.52	2,461.20
410.02 · Pool - Gas Expense	35.44	0.00	35.44
412.00 · Repairs & Maint. - Project	221.69	413.06	(191.37)
414.00 · Trash	1,328.86	1,621.70	(292.84)
421.00 · Depreciation - Mgr's Unit 504	199.82	199.82	0.00
422.00 · Electricity	375.70	1,690.62	(1,314.92)
424.00 · Water & Sewer	2,452.93	3,284.38	(831.45)
437.00 · Landscaping	619.60	619.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	51.64	(51.64)
Total Expense	18,265.25	19,203.88	(938.63)
Net Ordinary Income	17,047.92	367,642.18	(350,594.26)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	470.60	2,407.28	(1,936.68)
425.00 · Repairs & Maint. Bldg.	0.00	1,333.80	(1,333.80)
427.00 · Elevator	4,248.07	666.66	3,581.41
430.00 · Reserve Funds Bldg	183.30	357,933.70	(357,750.40)
431.00 · Fire Alarm Bldg	0.00	884.96	(884.96)
456.00 · Cable TV Expense	3,159.64	3,240.96	(81.32)
Total Other Expense	8,061.61	366,467.36	(358,405.75)
Net Other Income	(8,061.61)	(366,467.36)	358,405.75
Net Income	8,986.31	1,174.82	7,811.49

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	16,514.74	16,514.78	(0.04)
303.00 · Interest Income	3,972.71	0.00	3,972.71
304.00 · Finance Charges & Late Fees	27.12	0.00	27.12
307.00 · Reserve Assessments	299.97	230,299.78	(229,999.81)
308.00 · Cable TV Assessments	2,228.16	2,228.16	0.00
Total Income	23,042.70	249,042.72	(226,000.02)
Expense			
401.00 · Accounting	578.86	847.02	(268.16)
402.00 · Administrative	338.42	365.38	(26.96)
403.00 · Manager's Fee	1,528.29	1,528.28	0.01
406.00 · Insurance	3,096.92	3,319.12	(222.20)
408.00 · Legal	132.53	99.66	32.87
409.00 · Manager's Unit	2,708.18	1,124.86	1,583.32
410.02 · Pool - Gas Expense	22.80	0.00	22.80
412.00 · Repairs & Maint. - Project	142.61	265.74	(123.13)
414.00 · Trash	854.88	1,043.26	(188.38)
421.00 · Depreciation - Mgr's Unit 504	128.54	128.54	0.00
422.00 · Electricity	241.70	1,087.62	(845.92)
424.00 · Water & Sewer	1,578.01	2,112.90	(534.89)
437.00 · Landscaping	398.60	398.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	33.22	(33.22)
Total Expense	11,750.34	12,354.20	(603.86)
Net Ordinary Income	11,292.36	236,688.52	(225,396.16)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	133.56	1,368.24	(1,234.68)
425.00 · Repairs & Maint. Bldg.	8,866.66	666.12	8,200.54
427.00 · Elevator	2,920.54	444.44	2,476.10
430.00 · Reserve Funds Bldg	299.98	230,299.78	(229,999.80)
431.00 · Fire Alarm Bldg	0.00	866.56	(866.56)
456.00 · Cable TV Expense	2,172.24	2,228.16	(55.92)
Total Other Expense	14,392.98	235,873.30	(221,480.32)
Net Other Income	(14,392.98)	(235,873.30)	221,480.32
Net Income	(3,100.62)	815.22	(3,915.84)

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	22,052.30	22,052.26	0.04
303.00 · Interest Income	4,871.70	0.00	4,871.70
304.00 · Finance Charges & Late Fees	33.26	0.00	33.26
307.00 · Reserve Assessments	2,814.86	281,065.28	(278,250.42)
308.00 · Cable TV Assessments	3,038.40	3,038.40	0.00
Total Income	32,810.52	306,155.94	(273,345.42)
Expense			
401.00 · Accounting	709.86	1,038.70	(328.84)
402.00 · Administrative	414.99	448.06	(33.07)
403.00 · Manager's Fee	1,874.12	1,874.12	0.00
406.00 · Insurance	3,797.74	4,070.22	(272.48)
408.00 · Legal	162.53	122.20	40.33
409.00 · Manager's Unit	3,321.04	1,379.40	1,941.64
410.02 · Pool - Gas Expense	27.96	0.00	27.96
412.00 · Repairs & Maint. - Project	174.87	325.86	(150.99)
414.00 · Trash	1,048.34	1,279.34	(231.00)
421.00 · Depreciation - Mgr's Unit 504	157.64	157.64	0.00
422.00 · Electricity	296.39	1,333.72	(1,037.33)
424.00 · Water & Sewer	1,935.11	2,591.04	(655.93)
437.00 · Landscaping	488.80	488.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	40.74	(40.74)
Total Expense	14,409.39	15,149.84	(740.45)
Net Ordinary Income	18,401.13	291,006.10	(272,604.97)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	323.43	1,780.60	(1,457.17)
425.00 · Repairs & Maint. Bldg.	0.00	171.62	(171.62)
430.00 · Reserve Funds Bldg	2,815.00	281,065.28	(278,250.28)
431.00 · Fire Alarm Bldg	0.00	874.06	(874.06)
453.00 · Flood Insurance	2,679.50	2,947.46	(267.96)
456.00 · Cable TV Expense	2,962.16	3,038.40	(76.24)
Total Other Expense	8,780.09	289,877.42	(281,097.33)
Net Other Income	(8,780.09)	(289,877.42)	281,097.33
Net Income	9,621.04	1,128.68	8,492.36

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

	Jul - Aug 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	2,786.02	2,786.00	0.02
303.00 · Interest Income	611.95	0.00	611.95
304.00 · Finance Charges & Late Fees	4.18	0.00	4.18
307.00 · Reserve Assessments	10.98	34,511.04	(34,500.06)
Total Income	3,413.13	37,297.04	(33,883.91)
Expense			
401.00 · Accounting	89.16	130.48	(41.32)
402.00 · Administrative	52.14	56.28	(4.14)
403.00 · Manager's Fee	235.42	235.42	0.00
406.00 · Insurance	477.04	511.28	(34.24)
408.00 · Legal	20.41	15.36	5.05
409.00 · Manager's Unit	417.16	173.28	243.88
410.02 · Pool - Gas Expense	3.52	0.00	3.52
412.00 · Repairs & Maint. - Project	21.98	40.94	(18.96)
414.00 · Trash	131.68	160.70	(29.02)
421.00 · Depreciation - Mgr's Unit 504	19.80	19.80	0.00
422.00 · Electricity	37.23	167.54	(130.31)
424.00 · Water & Sewer	243.08	325.48	(82.40)
437.00 · Landscaping	61.40	61.40	0.00
438.00 · 504 Repairs & Maintenance	0.00	5.12	(5.12)
Total Expense	1,810.02	1,903.08	(93.06)
Net Ordinary Income	1,603.11	35,393.96	(33,790.85)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	258.84	637.06	(378.22)
425.00 · Repairs & Maint. Bldg.	0.00	140.88	(140.88)
430.00 · Reserve Funds Bldg	10.98	34,511.04	(34,500.06)
431.00 · Fire Alarm Bldg	0.00	5.12	(5.12)
Total Other Expense	269.82	35,294.10	(35,024.28)
Net Other Income	(269.82)	(35,294.10)	35,024.28
Net Income	1,333.29	99.86	1,233.43