



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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June 4, 2025

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

Re: Financial Statements
For the Nine Months Ended March 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 3/31/25, the year-to-date operating net profit is \$15,747.89. Comparatively, the year-to-date operating net profit as of 3/31/24 was \$23,615.89. This is an unfavorable difference of \$7,868.00. This year there is a significant increase to insurance, manager's unit, pool maintenance, snow removal-loader, repairs & maintenance and trash removal. There was also a decrease to the operating portion of the dues and late fees. This was partially offset by a decrease to accounting, legal, water & sewer, gas, elevator, fire alarm and bad debt.

The association budgeted net income as of 3/31/25 was \$-2,048.03. Actual net income was \$15,747.89. This is a favorable difference of \$17,795.92 as of 3/31/25. Insurance, legal, pool gas, repairs & maintenance, water & sewer, landscaping, gas/heating and roof snow removal are under budget. Manager's unit, snow removal, trash removal 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 March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - Citywide	1,990,357.46
102.8 · Cash in Op. Checking - Citywide	55,136.52
Total Checking/Savings	2,045,493.98
Accounts Receivable	
104.00 · Accounts Receivable	(73,058.86)
Total Accounts Receivable	(73,058.86)
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	3,884.84
108.20 · Prepaid Flood Insurance	16,077.00
108.00 · Prepaid Expenses - Other	1,881.53
Total 108.00 · Prepaid Expenses	21,843.37
110.00 · Bill to Owner	12.67
Total Other Current Assets	21,856.04
Total Current Assets	1,994,291.16
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	(97,070.24)
114.30 · Accum. Depreciation-Equipment	(7,544.75)
Total 114.00 · Accum. Depreciation	(104,614.99)
Total Fixed Assets	114,124.50
TOTAL ASSETS	2,108,415.66
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	115,090.00
Total Accounts Payable	115,090.00
Total Current Liabilities	115,090.00
Total Liabilities	115,090.00
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	399,737.08
217.20 · Reserve Fund 300	538,296.50
217.30 · Reserve Fund 400	368,667.18
217.40 · Reserve Fund 500	501,412.97
217.50 · Reserve Fund Garage	54,319.70
Total 217.01 · Reserve Fund - Appropriated	1,862,433.43
218.01 · Owner Equity - Unappropriated	
218.00 · Operating Fund 100/200	(4,863.20)
219.00 · Operating Fund 300	(16,318.77)
220.00 · Operating Fund 400	(9,391.64)
221.00 · Operating Fund 500	4,392.22
222.00 · Operating Fund Garage	(2,201.27)
Total 218.01 · Owner Equity - Unappropriated	(28,382.66)
223 · Investment in Mgr. Unit 504	117,027.00
Net Income	15,747.89
Total Equity	1,993,325.66
TOTAL LIABILITIES & EQUITY	2,108,415.66

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

	Mar 25	Mar 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	41,939.80	42,477.14	(537.34)
303.00 · Interest Income	126.24	0.00	126.24
304.00 · Finance Charges & Late Fees	201.41	161.10	40.31
307.00 · Reserve Assessments	2,150.03	1,750.01	400.02
308.00 · Cable TV Assessments	5,199.66	4,933.44	266.22
Total Income	49,617.14	49,321.69	295.45
Expense			
401.00 · Accounting	1,003.33	1,360.50	(357.17)
402.00 · Administrative	1,102.76	1,002.11	100.65
403.00 · Manager's Fee	3,722.47	3,614.05	108.42
406.00 · Insurance	7,769.50	6,803.67	965.83
408.00 · Legal	72.00	16.81	55.19
409.00 · Manager's Unit	6,794.25	1,828.75	4,965.50
410.00 · Pool Maintenance	1,197.34	1,488.74	(291.40)
410.02 · Pool - Gas Expense	781.13	871.19	(90.06)
411.00 · Snow Removal	16,500.00	1,925.00	14,575.00
412.00 · Repairs & Maint. - Project	361.30	459.31	(98.01)
414.00 · Trash	2,757.83	2,827.54	(69.71)
416.00 · Real Estate Taxes	1,522.12	1,525.80	(3.68)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	4,219.93	4,144.57	75.36
424.00 · Water & Sewer	4,357.00	6,179.79	(1,822.79)
Total Expense	52,483.46	34,370.33	18,113.13
Net Ordinary Income	(2,866.32)	14,951.36	(17,817.68)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,733.79	3,426.38	(692.59)
425.00 · Repairs & Maint. Bldg.	3,918.00	292.04	3,625.96
430.00 · Reserve Funds Bldg	2,150.03	1,750.01	400.02
431.00 · Fire Alarm Bldg	2,624.00	4,277.00	(1,653.00)
453.00 · Flood Insurance	1,339.75	1,339.75	0.00
456.00 · Cable TV Expense	5,330.84	5,121.44	209.40
Total Other Expense	18,096.41	16,206.62	1,889.79
Net Other Income	(18,096.41)	(16,206.62)	(1,889.79)
Net Income	(20,962.73)	(1,255.26)	(19,707.47)

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

	Jul '24 - Mar 25	Jul '23 - Mar 24	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	377,458.21	382,294.18	(4,835.97)
303.00 · Interest Income	369.36	3.54	365.82
304.00 · Finance Charges & Late Fees	952.26	2,280.94	(1,328.68)
305.00 · Holy Cross Equity Refund	514.31	481.37	32.94
307.00 · Reserve Assessments	19,350.22	15,750.09	3,600.13
308.00 · Cable TV Assessments	46,797.48	44,400.96	2,396.52
Total Income	445,441.84	445,211.08	230.76
Expense			
401.00 · Accounting	9,457.33	20,835.00	(11,377.67)
402.00 · Administrative	7,673.92	7,164.05	509.87
403.00 · Manager's Fee	33,502.23	32,526.45	975.78
406.00 · Insurance	63,581.57	57,168.88	6,412.69
408.00 · Legal	948.00	11,472.81	(10,524.81)
409.00 · Manager's Unit	24,275.66	7,550.74	16,724.92
410.00 · Pool Maintenance	10,794.17	8,488.25	2,305.92
410.02 · Pool - Gas Expense	6,485.03	6,580.25	(95.22)
411.00 · Snow Removal	23,416.53	10,494.53	12,922.00
412.00 · Repairs & Maint. - Project	7,752.78	5,975.36	1,777.42
414.00 · Trash	22,649.73	17,087.07	5,562.66
416.00 · Real Estate Taxes	1,522.12	1,525.80	(3.68)
421.00 · Depreciation - Mgr's Unit 504	2,902.50	2,902.50	0.00
422.00 · Electricity	25,286.53	24,782.87	503.66
424.00 · Water & Sewer	46,431.92	51,211.36	(4,779.44)
437.00 · Landscaping	4,000.00	4,180.00	(180.00)
438.00 · 504 Repairs & Maintenance	0.00	350.00	(350.00)
Total Expense	290,680.02	270,295.92	20,384.10
Net Ordinary Income	154,761.82	174,915.16	(20,153.34)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	25,855.33	26,993.71	(1,138.38)
425.00 · Repairs & Maint. Bldg.	19,731.65	9,477.38	10,254.27
427.00 · Elevator	8,002.82	12,393.18	(4,390.36)
430.00 · Reserve Funds Bldg	19,350.21	15,750.09	3,600.12
431.00 · Fire Alarm Bldg	7,504.41	22,034.91	(14,530.50)
436.00 · Bad Debt	0.00	8,529.50	(8,529.50)
453.00 · Flood Insurance	12,057.75	12,057.75	0.00
456.00 · Cable TV Expense	46,511.76	44,062.75	2,449.01
Total Other Expense	139,013.93	151,299.27	(12,285.34)
Net Other Income	(139,013.93)	(151,299.27)	12,285.34
Net Income	15,747.89	23,615.89	(7,868.00)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	41,939.80	41,939.85	(0.05)
303.00 · Interest Income	126.24	0.00	126.24
304.00 · Finance Charges & Late Fees	201.41	0.00	201.41
307.00 · Reserve Assessments	2,150.03	2,150.00	0.03
308.00 · Cable TV Assessments	5,199.66	5,199.87	(0.21)
Total Income	49,617.14	49,289.72	327.42
Expense			
401.00 · Accounting	1,003.33	1,000.00	3.33
402.00 · Administrative	1,102.76	833.33	269.43
403.00 · Manager's Fee	3,722.47	3,722.47	0.00
406.00 · Insurance	7,769.50	7,757.99	11.51
408.00 · Legal	72.00	250.01	(178.01)
409.00 · Manager's Unit	6,794.25	648.81	6,145.44
410.00 · Pool Maintenance	1,197.34	1,250.01	(52.67)
410.02 · Pool - Gas Expense	781.13	995.37	(214.24)
411.00 · Snow Removal	16,500.00	2,666.66	13,833.34
412.00 · Repairs & Maint. - Project	361.30	666.67	(305.37)
413.00 · Fire Alarm - Project	0.00	333.33	(333.33)
414.00 · Trash	2,757.83	2,096.85	660.98
416.00 · Real Estate Taxes	1,522.12	1,525.01	(2.89)
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	4,219.93	2,686.73	1,533.20
424.00 · Water & Sewer	4,357.00	6,355.20	(1,998.20)
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	52,483.46	33,194.28	19,289.18
Net Ordinary Income	(2,866.32)	16,095.44	(18,961.76)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,733.79	4,103.90	(1,370.11)
425.00 · Repairs & Maint. Bldg.	3,918.00	3,927.00	(9.00)
427.00 · Elevator	0.00	555.55	(555.55)
430.00 · Reserve Funds Bldg	2,150.03	2,150.00	0.03
431.00 · Fire Alarm Bldg	2,624.00	416.66	2,207.34
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	5,330.84	5,199.87	130.97
Total Other Expense	18,096.41	17,826.71	269.70
Net Other Income	(18,096.41)	(17,826.71)	(269.70)
Net Income	(20,962.73)	(1,731.27)	(19,231.46)

Breakaway West Association, Inc.
Combined Operating Profit & Loss Budget vs. Actual YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	377,458.21	377,458.65	(0.44)
303.00 · Interest Income	369.36	0.00	369.36
304.00 · Finance Charges & Late Fees	952.26	0.00	952.26
305.00 · Holy Cross Equity Refund	514.31	0.00	514.31
307.00 · Reserve Assessments	19,350.22	19,350.00	0.22
308.00 · Cable TV Assessments	46,797.48	46,798.83	(1.35)
Total Income	445,441.84	443,607.48	1,834.36
Expense			
401.00 · Accounting	9,457.33	9,000.00	457.33
402.00 · Administrative	7,673.92	7,499.97	173.95
403.00 · Manager's Fee	33,502.23	33,502.23	0.00
406.00 · Insurance	63,581.57	69,821.91	(6,240.34)
408.00 · Legal	948.00	2,250.09	(1,302.09)
409.00 · Manager's Unit	24,275.66	5,839.29	18,436.37
410.00 · Pool Maintenance	10,794.17	11,250.09	(455.92)
410.02 · Pool - Gas Expense	6,485.03	8,958.33	(2,473.30)
411.00 · Snow Removal	23,416.53	13,333.30	10,083.23
412.00 · Repairs & Maint. - Project	7,752.78	6,000.03	1,752.75
413.00 · Fire Alarm - Project	0.00	2,999.97	(2,999.97)
414.00 · Trash	22,649.73	18,871.65	3,778.08
416.00 · Real Estate Taxes	1,522.12	1,525.01	(2.89)
421.00 · Depreciation - Mgr's Unit 504	2,902.50	2,902.50	0.00
422.00 · Electricity	25,286.53	24,180.57	1,105.96
424.00 · Water & Sewer	46,431.92	57,196.80	(10,764.88)
437.00 · Landscaping	4,000.00	5,333.32	(1,333.32)
438.00 · 504 Repairs & Maintenance	0.00	750.06	(750.06)
Total Expense	290,680.02	281,215.12	9,464.90
Net Ordinary Income	154,761.82	162,392.36	(7,630.54)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	25,855.33	36,935.10	(11,079.77)
425.00 · Repairs & Maint. Bldg.	19,731.65	35,343.00	(15,611.35)
427.00 · Elevator	8,002.82	4,999.95	3,002.87
429.00 · Roof Snow Removal	0.00	4,000.00	(4,000.00)
430.00 · Reserve Funds Bldg	19,350.21	19,350.00	0.21
431.00 · Fire Alarm Bldg	7,504.41	3,749.94	3,754.47
453.00 · Flood Insurance	12,057.75	13,263.57	(1,205.82)
456.00 · Cable TV Expense	46,511.76	46,798.83	(287.07)
Total Other Expense	139,013.93	164,440.39	(25,426.46)
Net Other Income	(139,013.93)	(164,440.39)	25,426.46
Net Income	15,747.89	(2,048.03)	17,795.92

Breakaway West Association, Inc.
Disbursement Report
As of March 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	03/01/2025	Draft	Vail Honeywagon Enterprises, LLC	3/1-3/31	(2,757.83)
Bill Pmt -Check	03/05/2025	Autopay	Xcel Energy	53-1013571-8	(6,897.70)
Bill Pmt -Check	03/06/2025	11357	Golden Eagle Htg Cooling & Drain Cleaning		(12,898.00)
Bill Pmt -Check	03/06/2025	11358	Pierce Architects	Re: Garage and Pool Deck - January	(612.50)
Bill Pmt -Check	03/06/2025	11359	Postmaster	Annual PO Box fee	(244.00)
Bill Pmt -Check	03/06/2025	11360	Spaeth and Company, Inc.	February	(1,014.81)
Bill Pmt -Check	03/06/2025	11361	Specialized Pool and Spa, LLC	Commercial Route Service 2/6-2/28	(838.95)
Bill Pmt -Check	03/06/2025	11362	Vail Alarm Inc.	300/400 Bldg - Annual Alarm Monitoring and c...	(610.00)
Check	03/12/2025	Auto-Pay	Comcast	3/1-3/31	(5,330.84)
Check	03/15/2025	EFT	Farmers Insurance	1/15/25-1/15/26 Prop/Liab/Umb (Premium adj...	(5,270.99)
Check	03/19/2025	Draft	Comcast - DSL	DSL	(24.32)
Bill Pmt -Check	03/20/2025	EFT	Fire Insurance Exchange - Flood	87186401432023	(16,077.00)
Bill Pmt -Check	03/20/2025	11363	Eagle County Treasurer	R033196	(1,522.12)
Bill Pmt -Check	03/20/2025	11364	OAC Management, Inc.	Re: Pool deck & common area project - Febru...	(5,196.25)
Bill Pmt -Check	03/20/2025	11365	Steve Burns		(5,322.47)
Bill Pmt -Check	03/20/2025	11366	Steve Burns	Re: Garage project work: Pool deck/grass sno...	(2,160.00)
Bill Pmt -Check	03/20/2025	11367	Vail Alarm Inc.	300/400 Bldg - Fire Alarm repairs	(997.00)
Bill Pmt -Check	03/20/2025	11368	Vail Valley Ace Hardware	312	(23.61)
Bill Pmt -Check	03/20/2025	11369	Valley Repair and Snow Removal, Inc.	Bobcat rental 2024/2025	(15,000.00)
Bill Pmt -Check	03/21/2025	Draft	Eagle River Water & Sanitation District	1/31-2/28	(4,176.52)
Check	03/31/2025	Draft	Century Link	3/13-4/12 970-476-2196 518B	(138.77)
Check	03/31/2025	Draft	Century Link	3/13-4/12 970-476-3957 457B	(454.54)
Check	03/31/2025	Draft	Century Link	3/19-4/18 970-476-7309 666B	(110.17)
Check	03/31/2025	Auto-Pay	Holy Cross Energy	2/22-3/22	(4,219.93)
Total 102.8 · Cash in Op. Checking - Citywide					(91,898.32)
TOTAL					(91,898.32)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,646.93	8,646.94	(0.01)
303.00 · Interest Income	27.24	0.00	27.24
304.00 · Finance Charges & Late Fees	43.46	0.00	43.46
307.00 · Reserve Assessments	66.67	66.67	0.00
308.00 · Cable TV Assessments	1,155.48	1,155.53	(0.05)
Total Income	9,939.78	9,869.14	70.64
Expense			
401.00 · Accounting	216.52	215.80	0.72
402.00 · Administrative	237.98	179.83	58.15
403.00 · Manager's Fee	803.31	803.31	0.00
406.00 · Insurance	1,676.66	1,674.17	2.49
408.00 · Legal	15.54	53.95	(38.41)
409.00 · Manager's Unit	1,466.20	140.01	1,326.19
410.00 · Pool Maintenance	258.39	269.75	(11.36)
410.02 · Pool - Gas Expense	168.57	214.80	(46.23)
411.00 · Snow Removal	3,560.70	575.46	2,985.24
412.00 · Repairs & Maint. - Project	77.98	143.87	(65.89)
413.00 · Fire Alarm - Project	0.00	71.93	(71.93)
414.00 · Trash	595.14	452.50	142.64
416.00 · Real Estate Taxes	328.47	329.10	(0.63)
421.00 · Depreciation - Mgr's Unit 504	69.60	69.60	0.00
422.00 · Electricity	910.66	579.80	330.86
424.00 · Water & Sewer	940.24	1,371.45	(431.21)
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	11,325.96	7,163.31	4,162.65
Net Ordinary Income	(1,386.18)	2,705.83	(4,092.01)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	634.20	1,007.31	(373.11)
425.00 · Repairs & Maint. Bldg.	3,918.00	838.51	3,079.49
430.00 · Reserve Funds Bldg	66.67	66.67	0.00
431.00 · Fire Alarm Bldg	360.00	83.33	276.67
456.00 · Cable TV Expense	1,184.63	1,155.53	29.10
Total Other Expense	6,163.50	3,151.35	3,012.15
Net Other Income	(6,163.50)	(3,151.35)	(3,012.15)
Net Income	(7,549.68)	(445.52)	(7,104.16)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	13,007.14	13,007.15	(0.01)
303.00 · Interest Income	39.11	0.00	39.11
304.00 · Finance Charges & Late Fees	62.40	0.00	62.40
308.00 · Cable TV Assessments	1,540.64	1,540.70	(0.06)
Total Income	14,649.29	14,547.85	101.44
Expense			
401.00 · Accounting	310.83	309.80	1.03
402.00 · Administrative	341.63	258.17	83.46
403.00 · Manager's Fee	1,153.22	1,153.22	0.00
406.00 · Insurance	2,406.99	2,403.43	3.56
408.00 · Legal	22.30	77.45	(55.15)
409.00 · Manager's Unit	2,104.86	201.00	1,903.86
410.00 · Pool Maintenance	370.93	387.25	(16.32)
410.02 · Pool - Gas Expense	241.99	308.36	(66.37)
411.00 · Snow Removal	5,111.70	826.14	4,285.56
412.00 · Repairs & Maint. - Project	111.93	206.53	(94.60)
413.00 · Fire Alarm - Project	0.00	103.27	(103.27)
414.00 · Trash	854.38	649.61	204.77
416.00 · Real Estate Taxes	471.55	472.45	(0.90)
421.00 · Depreciation - Mgr's Unit 504	99.91	99.91	0.00
422.00 · Electricity	1,307.33	832.35	474.98
424.00 · Water & Sewer	1,349.80	1,968.84	(619.04)
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	16,259.35	10,283.60	5,975.75
Net Ordinary Income	(1,610.06)	4,264.25	(5,874.31)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	846.23	1,203.64	(357.41)
425.00 · Repairs & Maint. Bldg.	0.00	1,617.88	(1,617.88)
427.00 · Elevator	0.00	333.33	(333.33)
431.00 · Fire Alarm Bldg	952.29	125.00	827.29
456.00 · Cable TV Expense	1,579.51	1,540.70	38.81
Total Other Expense	3,378.03	4,820.55	(1,442.52)
Net Other Income	(3,378.03)	(4,820.55)	1,442.52
Net Income	(4,988.09)	(556.30)	(4,431.79)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,462.23	8,462.25	(0.02)
303.00 · Interest Income	25.16	0.00	25.16
304.00 · Finance Charges & Late Fees	40.14	0.00	40.14
308.00 · Cable TV Assessments	1,059.19	1,059.23	(0.04)
Total Income	9,586.72	9,521.48	65.24
Expense			
401.00 · Accounting	199.95	199.30	0.65
402.00 · Administrative	219.79	166.08	53.71
403.00 · Manager's Fee	741.89	741.89	0.00
406.00 · Insurance	1,548.46	1,546.17	2.29
408.00 · Legal	14.35	49.83	(35.48)
409.00 · Manager's Unit	1,354.09	129.31	1,224.78
410.00 · Pool Maintenance	238.63	249.13	(10.50)
410.02 · Pool - Gas Expense	155.68	198.38	(42.70)
411.00 · Snow Removal	3,288.44	531.46	2,756.98
412.00 · Repairs & Maint. - Project	72.01	132.87	(60.86)
413.00 · Fire Alarm - Project	0.00	66.43	(66.43)
414.00 · Trash	549.63	417.90	131.73
416.00 · Real Estate Taxes	303.36	303.93	(0.57)
421.00 · Depreciation - Mgr's Unit 504	64.27	64.27	0.00
422.00 · Electricity	841.03	535.46	305.57
424.00 · Water & Sewer	868.35	1,266.59	(398.24)
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	10,459.93	6,615.61	3,844.32
Net Ordinary Income	(873.21)	2,905.87	(3,779.08)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	432.34	684.12	(251.78)
425.00 · Repairs & Maint. Bldg.	0.00	1,143.43	(1,143.43)
427.00 · Elevator	0.00	222.22	(222.22)
431.00 · Fire Alarm Bldg	654.71	125.00	529.71
456.00 · Cable TV Expense	1,085.91	1,059.23	26.68
Total Other Expense	2,172.96	3,234.00	(1,061.04)
Net Other Income	(2,172.96)	(3,234.00)	1,061.04
Net Income	(3,046.17)	(328.13)	(2,718.04)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	10,425.11	10,425.09	0.02
303.00 · Interest Income	30.85	0.00	30.85
304.00 · Finance Charges & Late Fees	49.23	0.00	49.23
307.00 · Reserve Assessments	2,083.36	2,083.33	0.03
308.00 · Cable TV Assessments	1,444.35	1,444.41	(0.06)
Total Income	14,032.90	13,952.83	80.07
Expense			
401.00 · Accounting	245.22	244.40	0.82
402.00 · Administrative	269.51	203.67	65.84
403.00 · Manager's Fee	909.77	909.77	0.00
406.00 · Insurance	1,898.87	1,896.05	2.82
408.00 · Legal	17.60	61.10	(43.50)
409.00 · Manager's Unit	1,660.52	158.57	1,501.95
410.00 · Pool Maintenance	292.63	305.50	(12.87)
410.02 · Pool - Gas Expense	190.91	243.27	(52.36)
411.00 · Snow Removal	4,032.60	651.74	3,380.86
412.00 · Repairs & Maint. - Project	88.30	162.93	(74.63)
413.00 · Fire Alarm - Project	0.00	81.47	(81.47)
414.00 · Trash	674.01	512.47	161.54
416.00 · Real Estate Taxes	372.01	372.71	(0.70)
421.00 · Depreciation - Mgr's Unit 504	78.82	78.82	0.00
422.00 · Electricity	1,031.35	656.64	374.71
424.00 · Water & Sewer	1,064.85	1,553.21	(488.36)
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	12,826.97	8,112.69	4,714.28
Net Ordinary Income	1,205.93	5,840.14	(4,634.21)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	526.67	890.30	(363.63)
425.00 · Repairs & Maint. Bldg.	0.00	202.97	(202.97)
430.00 · Reserve Funds Bldg	2,083.36	2,083.33	0.03
431.00 · Fire Alarm Bldg	657.00	83.33	573.67
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	1,480.79	1,444.41	36.38
Total Other Expense	6,087.57	6,178.07	(90.50)
Net Other Income	(6,087.57)	(6,178.07)	90.50
Net Income	(4,881.64)	(337.93)	(4,543.71)

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

	Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,398.39	1,398.42	(0.03)
303.00 · Interest Income	3.88	0.00	3.88
304.00 · Finance Charges & Late Fees	6.18	0.00	6.18
Total Income	1,408.45	1,398.42	10.03
Expense			
401.00 · Accounting	30.81	30.70	0.11
402.00 · Administrative	33.85	25.58	8.27
403.00 · Manager's Fee	114.28	114.28	0.00
406.00 · Insurance	238.52	238.17	0.35
408.00 · Legal	2.21	7.68	(5.47)
409.00 · Manager's Unit	208.58	19.92	188.66
410.00 · Pool Maintenance	36.76	38.38	(1.62)
410.02 · Pool - Gas Expense	23.98	30.56	(6.58)
411.00 · Snow Removal	506.56	81.86	424.70
412.00 · Repairs & Maint. - Project	11.08	20.47	(9.39)
413.00 · Fire Alarm - Project	0.00	10.23	(10.23)
414.00 · Trash	84.67	64.37	20.30
416.00 · Real Estate Taxes	46.73	46.82	(0.09)
421.00 · Depreciation - Mgr's Unit 504	9.90	9.90	0.00
422.00 · Electricity	129.56	82.48	47.08
424.00 · Water & Sewer	133.76	195.11	(61.35)
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	1,611.25	1,019.07	592.18
Net Ordinary Income	(202.80)	379.35	(582.15)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	294.35	318.53	(24.18)
425.00 · Repairs & Maint. Bldg.	0.00	124.21	(124.21)
Total Other Expense	294.35	442.74	(148.39)
Net Other Income	(294.35)	(442.74)	148.39
Net Income	(497.15)	(63.39)	(433.76)

Breakaway West Association, Inc.
Building 100/200 Comparison to Budget - YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	77,822.31	77,822.46	(0.15)
303.00 · Interest Income	79.69	0.00	79.69
304.00 · Finance Charges & Late Fees	205.49	0.00	205.49
305.00 · Holy Cross Equity Refund	110.99	0.00	110.99
307.00 · Reserve Assessments	600.01	600.03	(0.02)
308.00 · Cable TV Assessments	10,399.44	10,399.77	(0.33)
Total Income	89,217.93	88,822.26	395.67
Expense			
401.00 · Accounting	2,040.88	1,942.20	98.68
402.00 · Administrative	1,656.05	1,618.47	37.58
403.00 · Manager's Fee	7,229.79	7,229.79	0.00
406.00 · Insurance	13,720.89	15,067.53	(1,346.64)
408.00 · Legal	204.57	485.55	(280.98)
409.00 · Manager's Unit	5,238.69	1,260.09	3,978.60
410.00 · Pool Maintenance	2,329.38	2,427.75	(98.37)
410.02 · Pool - Gas Expense	1,399.47	1,933.20	(533.73)
411.00 · Snow Removal	5,053.29	2,877.30	2,175.99
412.00 · Repairs & Maint. - Project	1,673.10	1,294.83	378.27
413.00 · Fire Alarm - Project	0.00	647.37	(647.37)
414.00 · Trash	4,887.79	4,072.50	815.29
416.00 · Real Estate Taxes	328.47	329.10	(0.63)
421.00 · Depreciation - Mgr's Unit 504	626.40	626.40	0.00
422.00 · Electricity	5,456.83	5,218.20	238.63
424.00 · Water & Sewer	10,019.99	12,343.05	(2,323.06)
437.00 · Landscaping	863.20	1,150.92	(287.72)
438.00 · 504 Repairs & Maintenance	0.00	161.82	(161.82)
Total Expense	62,728.79	60,686.07	2,042.72
Net Ordinary Income	26,489.14	28,136.19	(1,647.05)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	6,404.48	9,065.79	(2,661.31)
425.00 · Repairs & Maint. Bldg.	13,535.32	7,546.59	5,988.73
430.00 · Reserve Funds Bldg	600.01	600.03	(0.02)
431.00 · Fire Alarm Bldg	1,489.00	749.97	739.03
456.00 · Cable TV Expense	10,335.96	10,399.77	(63.81)
Total Other Expense	32,364.77	28,362.15	4,002.62
Net Other Income	(32,364.77)	(28,362.15)	(4,002.62)
Net Income	(5,875.63)	(225.96)	(5,649.67)

Breakaway West Association, Inc.
300 Comparison to Budget - YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	117,064.31	117,064.35	(0.04)
303.00 · Interest Income	114.44	0.00	114.44
304.00 · Finance Charges & Late Fees	295.01	0.00	295.01
305.00 · Holy Cross Equity Refund	159.33	0.00	159.33
308.00 · Cable TV Assessments	13,865.92	13,866.30	(0.38)
Total Income	131,499.01	130,930.65	568.36
Expense			
401.00 · Accounting	2,929.88	2,788.20	141.68
402.00 · Administrative	2,377.35	2,323.53	53.82
403.00 · Manager's Fee	10,378.98	10,378.98	0.00
406.00 · Insurance	19,697.59	21,630.87	(1,933.28)
408.00 · Legal	293.68	697.05	(403.37)
409.00 · Manager's Unit	7,520.60	1,809.00	5,711.60
410.00 · Pool Maintenance	3,344.05	3,485.25	(141.20)
410.02 · Pool - Gas Expense	2,009.09	2,775.24	(766.15)
411.00 · Snow Removal	7,254.44	4,130.70	3,123.74
412.00 · Repairs & Maint. - Project	2,401.77	1,858.77	543.00
413.00 · Fire Alarm - Project	0.00	929.43	(929.43)
414.00 · Trash	7,016.91	5,846.49	1,170.42
416.00 · Real Estate Taxes	471.55	472.45	(0.90)
421.00 · Depreciation - Mgr's Unit 504	899.19	899.19	0.00
422.00 · Electricity	7,833.76	7,491.15	342.61
424.00 · Water & Sewer	14,384.62	17,719.56	(3,334.94)
437.00 · Landscaping	1,239.20	1,652.28	(413.08)
438.00 · 504 Repairs & Maintenance	0.00	232.38	(232.38)
Total Expense	90,052.66	87,120.52	2,932.14
Net Ordinary Income	41,446.35	43,810.13	(2,363.78)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	7,457.97	10,832.76	(3,374.79)
425.00 · Repairs & Maint. Bldg.	1,721.33	14,560.92	(12,839.59)
427.00 · Elevator	4,742.41	2,999.97	1,742.44
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
431.00 · Fire Alarm Bldg	2,739.20	1,125.00	1,614.20
456.00 · Cable TV Expense	13,781.24	13,866.30	(85.06)
Total Other Expense	30,442.15	44,384.95	(13,942.80)
Net Other Income	(30,442.15)	(44,384.95)	13,942.80
Net Income	11,004.20	(574.82)	11,579.02

Breakaway West Association, Inc.
400 Comparison to Budget - YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	76,160.11	76,160.25	(0.14)
303.00 · Interest Income	73.60	0.00	73.60
304.00 · Finance Charges & Late Fees	189.80	0.00	189.80
305.00 · Holy Cross Equity Refund	102.50	0.00	102.50
308.00 · Cable TV Assessments	9,532.82	9,533.07	(0.25)
Total Income	86,058.83	85,693.32	365.51
Expense			
401.00 · Accounting	1,884.78	1,793.70	91.08
402.00 · Administrative	1,529.43	1,494.72	34.71
403.00 · Manager's Fee	6,677.01	6,677.01	0.00
406.00 · Insurance	12,671.80	13,915.53	(1,243.73)
408.00 · Legal	188.94	448.47	(259.53)
409.00 · Manager's Unit	4,838.13	1,163.79	3,674.34
410.00 · Pool Maintenance	2,151.27	2,242.17	(90.90)
410.02 · Pool - Gas Expense	1,292.45	1,785.42	(492.97)
411.00 · Snow Removal	4,666.86	2,657.30	2,009.56
412.00 · Repairs & Maint. - Project	1,545.13	1,195.83	349.30
413.00 · Fire Alarm - Project	0.00	597.87	(597.87)
414.00 · Trash	4,514.07	3,761.10	752.97
416.00 · Real Estate Taxes	303.36	303.93	(0.57)
421.00 · Depreciation - Mgr's Unit 504	578.43	578.43	0.00
422.00 · Electricity	5,039.61	4,819.14	220.47
424.00 · Water & Sewer	9,253.88	11,399.31	(2,145.43)
437.00 · Landscaping	797.20	1,062.92	(265.72)
438.00 · 504 Repairs & Maintenance	0.00	149.49	(149.49)
Total Expense	57,932.35	56,046.13	1,886.22
Net Ordinary Income	28,126.48	29,647.19	(1,520.71)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	4,183.74	6,157.08	(1,973.34)
425.00 · Repairs & Maint. Bldg.	3,500.00	10,290.87	(6,790.87)
427.00 · Elevator	3,260.41	1,999.98	1,260.43
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
431.00 · Fire Alarm Bldg	1,883.21	1,125.00	758.21
456.00 · Cable TV Expense	9,474.64	9,533.07	(58.43)
Total Other Expense	22,302.00	30,106.00	(7,804.00)
Net Other Income	(22,302.00)	(30,106.00)	7,804.00
Net Income	5,824.48	(458.81)	6,283.29

Breakaway West Association, Inc.
500 Comparison to Budget - YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	93,825.97	93,825.81	0.16
303.00 · Interest Income	90.27	0.00	90.27
304.00 · Finance Charges & Late Fees	232.74	0.00	232.74
305.00 · Holy Cross Equity Refund	125.70	0.00	125.70
307.00 · Reserve Assessments	18,750.21	18,749.97	0.24
308.00 · Cable TV Assessments	12,999.30	12,999.69	(0.39)
Total Income	126,024.19	125,575.47	448.72
Expense			
401.00 · Accounting	2,311.38	2,199.60	111.78
402.00 · Administrative	1,875.46	1,833.03	42.43
403.00 · Manager's Fee	8,187.93	8,187.93	0.00
406.00 · Insurance	15,539.36	17,064.45	(1,525.09)
408.00 · Legal	231.69	549.90	(318.21)
409.00 · Manager's Unit	5,932.98	1,427.13	4,505.85
410.00 · Pool Maintenance	2,638.09	2,749.50	(111.41)
410.02 · Pool - Gas Expense	1,584.93	2,189.43	(604.50)
411.00 · Snow Removal	5,723.00	3,258.70	2,464.30
412.00 · Repairs & Maint. - Project	1,894.79	1,466.37	428.42
413.00 · Fire Alarm - Project	0.00	733.23	(733.23)
414.00 · Trash	5,535.60	4,612.23	923.37
416.00 · Real Estate Taxes	372.01	372.71	(0.70)
421.00 · Depreciation - Mgr's Unit 504	709.38	709.38	0.00
422.00 · Electricity	6,180.02	5,909.76	270.26
424.00 · Water & Sewer	11,347.96	13,978.89	(2,630.93)
437.00 · Landscaping	977.60	1,303.48	(325.88)
438.00 · 504 Repairs & Maintenance	0.00	183.33	(183.33)
Total Expense	71,042.18	68,729.05	2,313.13
Net Ordinary Income	54,982.01	56,846.42	(1,864.41)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,765.61	8,012.70	(2,247.09)
425.00 · Repairs & Maint. Bldg.	975.00	1,826.73	(851.73)
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	18,750.20	18,749.97	0.23
431.00 · Fire Alarm Bldg	1,393.00	749.97	643.03
453.00 · Flood Insurance	12,057.75	13,263.57	(1,205.82)
456.00 · Cable TV Expense	12,919.92	12,999.69	(79.77)
Total Other Expense	51,861.48	57,602.63	(5,741.15)
Net Other Income	(51,861.48)	(57,602.63)	5,741.15
Net Income	3,120.53	(756.21)	3,876.74

Breakaway West Association, Inc.
Garage Comparison To Budget - YTD
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,585.51	12,585.78	(0.27)
303.00 · Interest Income	11.36	0.00	11.36
304.00 · Finance Charges & Late Fees	29.22	0.00	29.22
305.00 · Holy Cross Equity Refund	15.79	0.00	15.79
Total Income	12,641.88	12,585.78	56.10
Expense			
401.00 · Accounting	290.41	276.30	14.11
402.00 · Administrative	235.63	230.22	5.41
403.00 · Manager's Fee	1,028.52	1,028.52	0.00
406.00 · Insurance	1,951.93	2,143.53	(191.60)
408.00 · Legal	29.12	69.12	(40.00)
409.00 · Manager's Unit	745.26	179.28	565.98
410.00 · Pool Maintenance	331.38	345.42	(14.04)
410.02 · Pool - Gas Expense	199.09	275.04	(75.95)
411.00 · Snow Removal	718.94	409.30	309.64
412.00 · Repairs & Maint. - Project	237.99	184.23	53.76
413.00 · Fire Alarm - Project	0.00	92.07	(92.07)
414.00 · Trash	695.36	579.33	116.03
416.00 · Real Estate Taxes	46.73	46.82	(0.09)
421.00 · Depreciation - Mgr's Unit 504	89.10	89.10	0.00
422.00 · Electricity	776.31	742.32	33.99
424.00 · Water & Sewer	1,425.47	1,755.99	(330.52)
437.00 · Landscaping	122.80	163.72	(40.92)
438.00 · 504 Repairs & Maintenance	0.00	23.04	(23.04)
Total Expense	8,924.04	8,633.35	290.69
Net Ordinary Income	3,717.84	3,952.43	(234.59)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,043.53	2,866.77	(823.24)
425.00 · Repairs & Maint. Bldg.	0.00	1,117.89	(1,117.89)
Total Other Expense	2,043.53	3,984.66	(1,941.13)
Net Other Income	(2,043.53)	(3,984.66)	1,941.13
Net Income	1,674.31	(32.23)	1,706.54