



SPAETH AND COMPANY, INC.
ACCOUNTING AND TAX SERVICES

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June 19, 2026

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

Re: Financial Statements
For the Nine Months Ended March 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 3/31/26, the year-to-date operating net profit is \$53,177.44. Comparatively, the year-to-date operating net profit as of 3/31/25 was \$15,747.89. This is a favorable difference of \$37,429.55. This year there is a significant decrease to pool maintenance, pool gas, trash removal, electricity and water & sewer. This was partially offset by an increase to accounting (audit), insurance, legal, manager's unit, repairs & maintenance, gas/heating, elevator and fire alarm. There was also an increase to the operating portion of the dues and high interest income.

The association budgeted net income as of 3/31/26 was \$-5,381.50. Actual net income was \$53,177.44. This is a favorable difference of \$58,558.94 as of 3/31/26. Trash removal, electricity, water & sewer, gas/heating, roof snow removal, fire alarm, flood insurance and cable TV/internet are under budget. There is also significant interest income. Accounting, insurance, legal, manager's unit, repairs & maintenance and elevator are over budget.

Each year, the association budgets to have no profit or loss in operating.

Please contact me if you have any questions about the enclosed statements.

Sincerely yours,

Christine A. Spaeth, EA

Christine A. Spaeth, EA
President
Enrolled Agent

Enclosures

Breakaway West Association, Inc.
Balance Sheet
As of March 31, 2026

	Mar 31, 26
ASSETS	
Current Assets	
Checking/Savings	
102.10 · Cash in Reserve - UMB	3,859,528.05
102.8 · Cash in Op. Checking - UMB	58,501.10
Total Checking/Savings	3,918,029.15
Accounts Receivable	
104.00 · Accounts Receivable	59,788.22
Total Accounts Receivable	59,788.22
Other Current Assets	
108.00 · Prepaid Expenses	
108.10 · Prepaid Insurance	5,505.31
108.20 · Prepaid Flood Insurance	16,077.00
108.30 · Prepaid Income Tax	29,000.00
108.00 · Prepaid Expenses - Other	2,528.99
Total 108.00 · Prepaid Expenses	53,111.30
110.00 · Bill to Owner	13.00
Total Other Current Assets	53,124.30
Total Current Assets	4,030,941.67
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	(100,940.24)
114.30 · Accum. Depreciation-Equipment	(7,544.75)
Total 114.00 · Accum. Depreciation	(108,484.99)
Total Fixed Assets	110,254.50
TOTAL ASSETS	4,141,196.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201.00 · Accounts Payable	881,527.48
Total Accounts Payable	881,527.48
Total Current Liabilities	881,527.48
Total Liabilities	881,527.48
Equity	
215.00 · Working Capital Deposits	26,500.00
217.01 · Reserve Fund - Appropriated	
217.10 · Reserve Fund 100/200	654,098.13
217.20 · Reserve Fund 300	914,138.67
217.30 · Reserve Fund 400	610,749.34
217.40 · Reserve Fund 500	793,382.91
217.50 · Reserve Fund Garage	89,295.53
Total 217.01 · Reserve Fund - Appropriated	3,061,664.58
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	53,177.44
Total Equity	3,259,668.69
TOTAL LIABILITIES & EQUITY	4,141,196.17

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

	Mar 26	Mar 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	41,939.80	723.49
303.00 · Interest Income	9,930.41	126.24	9,804.17
304.00 · Finance Charges & Late Fees	562.04	201.41	360.63
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	60,279.49	49,617.14	10,662.35
Expense			
401.00 · Accounting	1,528.00	1,003.33	524.67
402.00 · Administrative	1,128.22	1,102.76	25.46
403.00 · Manager's Fee	3,834.14	3,722.47	111.67
406.00 · Insurance	11,010.59	7,769.50	3,241.09
408.00 · Legal	0.00	72.00	(72.00)
409.00 · Manager's Unit	4,769.54	6,794.25	(2,024.71)
410.00 · Pool Maintenance	0.00	1,197.34	(1,197.34)
410.02 · Pool - Gas Expense	57.96	781.13	(723.17)
411.00 · Snow Removal	1,500.00	16,500.00	(15,000.00)
412.00 · Repairs & Maint. - Project	511.39	361.30	150.09
414.00 · Trash	2,411.79	2,757.83	(346.04)
416.00 · Real Estate Taxes	1,941.13	1,522.12	419.01
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	3,480.69	4,219.93	(739.24)
424.00 · Water & Sewer	4,329.70	4,357.00	(27.30)
Total Expense	36,825.65	52,483.46	(15,657.81)
Net Ordinary Income	23,453.84	(2,866.32)	26,320.16
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,475.12	2,733.79	(258.67)
425.00 · Repairs & Maint. Bldg.	4,666.31	3,918.00	748.31
427.00 · Elevator	573.00	0.00	573.00
430.00 · Reserve Funds Bldg	1,654.63	2,150.03	(495.40)
431.00 · Fire Alarm Bldg	1,627.00	2,624.00	(997.00)
453.00 · Flood Insurance	1,339.75	1,339.75	0.00
456.00 · Cable TV Expense	4,701.44	5,330.84	(629.40)
Total Other Expense	17,037.25	18,096.41	(1,059.16)
Net Other Income	(17,037.25)	(18,096.41)	1,059.16
Net Income	6,416.59	(20,962.73)	27,379.32

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

	Jul '25 - Mar 26	Jul '24 - Mar 25	\$ Change
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	383,969.85	377,458.21	6,511.64
303.00 · Interest Income	95,893.10	369.36	95,523.74
304.00 · Finance Charges & Late Fees	2,275.23	952.26	1,322.97
305.00 · Holy Cross Equity Refund	0.00	514.31	(514.31)
307.00 · Reserve Assessments	14,891.51	19,350.22	(4,458.71)
308.00 · Cable TV Assessments	49,222.08	46,797.48	2,424.60
Total Income	546,251.77	445,441.84	100,809.93
Expense			
401.00 · Accounting	22,690.16	9,457.33	13,232.83
402.00 · Administrative	8,512.07	7,673.92	838.15
403.00 · Manager's Fee	34,507.26	33,502.23	1,005.03
406.00 · Insurance	78,028.22	63,581.57	14,446.65
408.00 · Legal	4,667.00	948.00	3,719.00
409.00 · Manager's Unit	34,906.87	24,275.66	10,631.21
410.00 · Pool Maintenance	0.00	10,794.17	(10,794.17)
410.02 · Pool - Gas Expense	523.15	6,485.03	(5,961.88)
411.00 · Snow Removal	23,268.15	23,416.53	(148.38)
412.00 · Repairs & Maint. - Project	7,005.25	7,752.78	(747.53)
414.00 · Trash	20,103.63	22,649.73	(2,546.10)
416.00 · Real Estate Taxes	1,941.13	1,522.12	419.01
421.00 · Depreciation - Mgr's Unit 504	2,902.50	2,902.50	0.00
422.00 · Electricity	19,902.89	25,286.53	(5,383.64)
424.00 · Water & Sewer	36,006.56	46,431.92	(10,425.36)
437.00 · Landscaping	4,000.00	4,000.00	0.00
Total Expense	298,964.84	290,680.02	8,284.82
Net Ordinary Income	247,286.93	154,761.82	92,525.11
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	30,649.77	25,855.33	4,794.44
425.00 · Repairs & Maint. Bldg.	61,275.09	19,731.65	41,543.44
427.00 · Elevator	17,775.84	8,002.82	9,773.02
430.00 · Reserve Funds Bldg	14,891.51	19,350.21	(4,458.70)
431.00 · Fire Alarm Bldg	11,992.46	7,504.41	4,488.05
453.00 · Flood Insurance	12,057.75	12,057.75	0.00
456.00 · Cable TV Expense	45,467.07	46,511.76	(1,044.69)
Total Other Expense	194,109.49	139,013.93	55,095.56
Net Other Income	(194,109.49)	(139,013.93)	(55,095.56)
Net Income	53,177.44	15,747.89	37,429.55

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	42,663.29	42,663.41	(0.12)
303.00 · Interest Income	9,930.41	0.00	9,930.41
304.00 · Finance Charges & Late Fees	562.04	0.00	562.04
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	60,279.49	49,787.12	10,492.37
Expense			
401.00 · Accounting	1,528.00	2,125.01	(597.01)
402.00 · Administrative	1,128.22	916.66	211.56
403.00 · Manager's Fee	3,834.14	3,834.14	0.00
406.00 · Insurance	11,010.59	8,326.96	2,683.63
408.00 · Legal	0.00	250.01	(250.01)
409.00 · Manager's Unit	4,769.54	2,822.02	1,947.52
410.02 · Pool - Gas Expense	57.96	0.00	57.96
411.00 · Snow Removal	1,500.00	16,499.94	(14,999.94)
412.00 · Repairs & Maint. - Project	511.39	666.67	(155.28)
414.00 · Trash	2,411.79	2,617.32	(205.53)
416.00 · Real Estate Taxes	1,941.13	1,525.01	416.12
421.00 · Depreciation - Mgr's Unit 504	322.50	322.50	0.00
422.00 · Electricity	3,480.69	2,728.58	752.11
424.00 · Water & Sewer	4,329.70	5,300.82	(971.12)
438.00 · 504 Repairs & Maintenance	0.00	83.34	(83.34)
Total Expense	36,825.65	48,018.98	(11,193.33)
Net Ordinary Income	23,453.84	1,768.14	21,685.70
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	2,475.12	4,103.90	(1,628.78)
425.00 · Repairs & Maint. Bldg.	4,666.31	1,825.81	2,840.50
427.00 · Elevator	573.00	555.55	17.45
430.00 · Reserve Funds Bldg	1,654.63	1,654.59	0.04
431.00 · Fire Alarm Bldg	1,627.00	1,750.00	(123.00)
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	4,701.44	5,469.12	(767.68)
Total Other Expense	17,037.25	16,832.70	204.55
Net Other Income	(17,037.25)	(16,832.70)	(204.55)
Net Income	6,416.59	(15,064.56)	21,481.15

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	383,969.85	383,970.69	(0.84)
303.00 · Interest Income	95,893.10	0.00	95,893.10
304.00 · Finance Charges & Late Fees	2,275.23	0.00	2,275.23
307.00 · Reserve Assessments	14,891.51	1,161,891.19	(1,146,999.68)
308.00 · Cable TV Assessments	49,222.08	49,222.08	0.00
Total Income	546,251.77	1,595,083.96	(1,048,832.19)
Expense			
401.00 · Accounting	22,690.16	19,125.09	3,565.07
402.00 · Administrative	8,512.07	8,249.94	262.13
403.00 · Manager's Fee	34,507.26	34,507.26	0.00
406.00 · Insurance	78,028.22	74,942.64	3,085.58
408.00 · Legal	4,667.00	2,250.09	2,416.91
409.00 · Manager's Unit	34,906.87	25,398.18	9,508.69
410.02 · Pool - Gas Expense	523.15	0.00	523.15
411.00 · Snow Removal	23,268.15	22,500.00	768.15
412.00 · Repairs & Maint. - Project	7,005.25	6,000.03	1,005.22
414.00 · Trash	20,103.63	23,555.88	(3,452.25)
416.00 · Real Estate Taxes	1,941.13	1,525.01	416.12
421.00 · Depreciation - Mgr's Unit 504	2,902.50	2,902.50	0.00
422.00 · Electricity	19,902.89	24,557.22	(4,654.33)
424.00 · Water & Sewer	36,006.56	47,707.38	(11,700.82)
437.00 · Landscaping	4,000.00	4,000.00	0.00
438.00 · 504 Repairs & Maintenance	0.00	750.06	(750.06)
Total Expense	298,964.84	297,971.28	993.56
Net Ordinary Income	247,286.93	1,297,112.68	(1,049,825.75)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	30,649.77	36,935.10	(6,285.33)
425.00 · Repairs & Maint. Bldg.	61,275.09	16,432.29	44,842.80
427.00 · Elevator	17,775.84	4,999.95	12,775.89
429.00 · Roof Snow Removal	0.00	4,000.00	(4,000.00)
430.00 · Reserve Funds Bldg	14,891.51	1,161,891.19	(1,146,999.68)
431.00 · Fire Alarm Bldg	11,992.46	15,750.00	(3,757.54)
453.00 · Flood Insurance	12,057.75	13,263.57	(1,205.82)
456.00 · Cable TV Expense	45,467.07	49,222.08	(3,755.01)
Total Other Expense	194,109.49	1,302,494.18	(1,108,384.69)
Net Other Income	(194,109.49)	(1,302,494.18)	1,108,384.69
Net Income	53,177.44	(5,381.50)	58,558.94

Breakaway West Association, Inc.
Disbursement Report
As of March 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	03/01/2026	Draft	Vail Honeywagon Enterprises, LLC	3/1-3/31	(2,411.79)
Bill Pmt -Check	03/05/2026	Autopay	Xcel Energy	53-1013571-8	(6,252.14)
Bill Pmt -Check	03/06/2026	11515	CMT Technical Services (Corp)	Re: Garage and Pool Deck - 1/11-2/15	(2,594.00)
Bill Pmt -Check	03/06/2026	11516	Golden Eagle Htg Cooling & Drain Cleaning	100-500 Bldg - Boiler repairs (split evenly all bl...	(4,250.00)
Bill Pmt -Check	03/06/2026	11517	Martin/Martin, Inc.		(8,639.93)
Bill Pmt -Check	03/06/2026	11518	Postmaster	Annual PO Box fee	(250.00)
Bill Pmt -Check	03/06/2026	11519	Vail Alarm Inc.	300/400 Bldg - Annual Alarm Monitoring and c...	(610.00)
Bill Pmt -Check	03/06/2026	11520	Vail Valley Ace Hardware	312	(18.13)
Bill Pmt -Check	03/06/2026	11521	Vail Valley MEP Engineering	Re: Pool deck & common area project - Febru...	(10,548.87)
Bill Pmt -Check	03/06/2026	11522	Spaeth and Company, Inc.	February	(1,286.65)
Check	03/12/2026	Auto-Pay	Comcast	3/1-3/31	(4,701.44)
Check	03/15/2026	EFT	Farmers Insurance	1/15/26-1/15/27 Prop/Liab/Umbr	(11,010.58)
Check	03/19/2026	Draft	Comcast - DSL	DSL	(32.88)
Bill Pmt -Check	03/20/2026	11523	A. D. Miller Services, Inc.	Re: Garage and Pool Deck - 11/30-1/31	(593,423.27)
Bill Pmt -Check	03/20/2026	11524	Eagle County Treasurer	R033196	(1,941.13)
Bill Pmt -Check	03/20/2026	11525	Golden Eagle Htg Cooling & Drain Cleaning		(3,490.31)
Bill Pmt -Check	03/20/2026	11526	OAC Management, Inc.	Re: Pool deck & common area project - Febru...	(7,555.00)
Bill Pmt -Check	03/20/2026	11527	Steve Burns		(5,434.14)
Bill Pmt -Check	03/20/2026	11528	Vail Valley Ace Hardware	312	(40.47)
Bill Pmt -Check	03/20/2026	Draft	Eagle River Water & Sanitation District	1/30-2/27	(4,079.24)
Bill Pmt -Check	03/23/2026	EFT	Fire Insurance Exchange - Flood	87186401432023	(16,077.00)
Bill Pmt -Check	03/25/2026	EFT	Northwest Colorado Council of Governme...	Annual Elevator Inspection	(573.00)
Check	03/31/2026	Draft	Century Link	3/13-4/12 970-476-2196 518B	(155.49)
Check	03/31/2026	Draft	Century Link	3/13-4/12 970-476-3957 457B	(462.30)
Check	03/31/2026	Draft	Century Link	3/19-4/18 970-476-7309 666B	(111.27)
Check	03/31/2026	EFT	United States Treasury	Estimated Tax Payment	(24,000.00)
Check	03/31/2026	EFT	Colorado Department of Revenue	Estimated Tax Payment	(5,001.00)
Check	03/31/2026	Auto-Pay	Holy Cross Energy	2/22-3/22	(3,480.69)
Total 102.8 · Cash in Op. Checking - UMB					(718,430.72)
TOTAL					(718,430.72)

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	9,151.14	9,151.19	(0.05)
303.00 · Interest Income	2,142.99	0.00	2,142.99
304.00 · Finance Charges & Late Fees	121.29	0.00	121.29
308.00 · Cable TV Assessments	1,215.36	1,215.36	0.00
Total Income	12,630.78	10,366.55	2,264.23
Expense			
401.00 · Accounting	329.74	458.58	(128.84)
402.00 · Administrative	243.47	197.82	45.65
403.00 · Manager's Fee	827.41	827.41	0.00
406.00 · Insurance	2,376.09	1,796.96	579.13
408.00 · Legal	0.00	53.95	(53.95)
409.00 · Manager's Unit	1,029.27	608.99	420.28
410.02 · Pool - Gas Expense	12.51	0.00	12.51
411.00 · Snow Removal	323.70	3,560.70	(3,237.00)
412.00 · Repairs & Maint. - Project	110.36	143.87	(33.51)
414.00 · Trash	520.46	564.82	(44.36)
416.00 · Real Estate Taxes	418.90	329.10	89.80
421.00 · Depreciation - Mgr's Unit 504	69.60	69.60	0.00
422.00 · Electricity	751.13	588.83	162.30
424.00 · Water & Sewer	934.35	1,143.92	(209.57)
438.00 · 504 Repairs & Maintenance	0.00	17.98	(17.98)
Total Expense	7,946.99	10,362.53	(2,415.54)
Net Ordinary Income	4,683.79	4.02	4,679.77
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	434.21	1,007.31	(573.10)
425.00 · Repairs & Maint. Bldg.	0.00	669.60	(669.60)
431.00 · Fire Alarm Bldg	360.00	434.65	(74.65)
456.00 · Cable TV Expense	1,044.76	1,215.36	(170.60)
Total Other Expense	1,838.97	3,326.92	(1,487.95)
Net Other Income	(1,838.97)	(3,326.92)	1,487.95
Net Income	2,844.82	(3,322.90)	6,167.72

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,835.71	12,835.70	0.01
303.00 · Interest Income	3,076.44	0.00	3,076.44
304.00 · Finance Charges & Late Fees	174.12	0.00	174.12
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	17,798.40	14,547.85	3,250.55
Expense			
401.00 · Accounting	473.37	658.33	(184.96)
402.00 · Administrative	349.52	283.98	65.54
403.00 · Manager's Fee	1,187.82	1,187.82	0.00
406.00 · Insurance	3,411.08	2,579.69	831.39
408.00 · Legal	0.00	77.45	(77.45)
409.00 · Manager's Unit	1,477.60	874.26	603.34
410.02 · Pool - Gas Expense	17.96	0.00	17.96
411.00 · Snow Removal	464.70	5,111.70	(4,647.00)
412.00 · Repairs & Maint. - Project	158.43	206.53	(48.10)
414.00 · Trash	747.17	810.85	(63.68)
416.00 · Real Estate Taxes	601.36	472.45	128.91
421.00 · Depreciation - Mgr's Unit 504	99.91	99.91	0.00
422.00 · Electricity	1,078.32	845.31	233.01
424.00 · Water & Sewer	1,341.34	1,642.19	(300.85)
438.00 · 504 Repairs & Maintenance	0.00	25.82	(25.82)
Total Expense	11,408.58	14,876.29	(3,467.71)
Net Ordinary Income	6,389.82	(328.44)	6,718.26
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	831.29	1,203.64	(372.35)
425.00 · Repairs & Maint. Bldg.	3,490.31	666.90	2,823.41
427.00 · Elevator	339.55	333.33	6.22
430.00 · Reserve Funds Bldg	91.65	91.67	(0.02)
431.00 · Fire Alarm Bldg	361.48	442.48	(81.00)
456.00 · Cable TV Expense	1,393.02	1,620.48	(227.46)
Total Other Expense	6,507.30	4,358.50	2,148.80
Net Other Income	(6,507.30)	(4,358.50)	(2,148.80)
Net Income	(117.48)	(4,686.94)	4,569.46

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	8,257.39	8,257.39	0.00
303.00 · Interest Income	1,979.13	0.00	1,979.13
304.00 · Finance Charges & Late Fees	112.02	0.00	112.02
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	11,612.61	9,521.47	2,091.14
Expense			
401.00 · Accounting	304.53	423.51	(118.98)
402.00 · Administrative	224.86	182.69	42.17
403.00 · Manager's Fee	764.14	764.14	0.00
406.00 · Insurance	2,194.41	1,659.56	534.85
408.00 · Legal	0.00	49.83	(49.83)
409.00 · Manager's Unit	950.57	562.43	388.14
410.02 · Pool - Gas Expense	11.55	0.00	11.55
411.00 · Snow Removal	298.94	3,288.44	(2,989.50)
412.00 · Repairs & Maint. - Project	101.92	132.87	(30.95)
414.00 · Trash	480.67	521.63	(40.96)
416.00 · Real Estate Taxes	386.87	303.93	82.94
421.00 · Depreciation - Mgr's Unit 504	64.27	64.27	0.00
422.00 · Electricity	693.70	543.81	149.89
424.00 · Water & Sewer	862.91	1,056.45	(193.54)
438.00 · 504 Repairs & Maintenance	0.00	16.61	(16.61)
Total Expense	7,339.34	9,570.17	(2,230.83)
Net Ordinary Income	4,273.27	(48.70)	4,321.97
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	387.59	684.12	(296.53)
425.00 · Repairs & Maint. Bldg.	1,176.00	333.06	842.94
427.00 · Elevator	233.45	222.22	11.23
430.00 · Reserve Funds Bldg	149.99	150.00	(0.01)
431.00 · Fire Alarm Bldg	248.52	433.28	(184.76)
456.00 · Cable TV Expense	957.70	1,114.08	(156.38)
Total Other Expense	3,153.25	2,936.76	216.49
Net Other Income	(3,153.25)	(2,936.76)	(216.49)
Net Income	1,120.02	(2,985.46)	4,105.48

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	11,026.15	11,026.13	0.02
303.00 · Interest Income	2,426.99	0.00	2,426.99
304.00 · Finance Charges & Late Fees	137.36	0.00	137.36
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	16,517.20	13,952.83	2,564.37
Expense			
401.00 · Accounting	373.44	519.35	(145.91)
402.00 · Administrative	275.73	224.03	51.70
403.00 · Manager's Fee	937.06	937.06	0.00
406.00 · Insurance	2,690.99	2,035.11	655.88
408.00 · Legal	0.00	61.10	(61.10)
409.00 · Manager's Unit	1,165.68	689.70	475.98
410.02 · Pool - Gas Expense	14.16	0.00	14.16
411.00 · Snow Removal	366.60	4,032.60	(3,666.00)
412.00 · Repairs & Maint. - Project	124.98	162.93	(37.95)
414.00 · Trash	589.44	639.67	(50.23)
416.00 · Real Estate Taxes	474.41	372.71	101.70
421.00 · Depreciation - Mgr's Unit 504	78.82	78.82	0.00
422.00 · Electricity	850.68	666.86	183.82
424.00 · Water & Sewer	1,058.18	1,295.52	(237.34)
438.00 · 504 Repairs & Maintenance	0.00	20.37	(20.37)
Total Expense	9,000.17	11,735.83	(2,735.66)
Net Ordinary Income	7,517.03	2,217.00	5,300.03
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	572.73	890.30	(317.57)
425.00 · Repairs & Maint. Bldg.	0.00	85.81	(85.81)
430.00 · Reserve Funds Bldg	1,407.50	1,407.50	0.00
431.00 · Fire Alarm Bldg	657.00	437.03	219.97
453.00 · Flood Insurance	1,339.75	1,473.73	(133.98)
456.00 · Cable TV Expense	1,305.96	1,519.20	(213.24)
Total Other Expense	5,282.94	5,813.57	(530.63)
Net Other Income	(5,282.94)	(5,813.57)	530.63
Net Income	2,234.09	(3,596.57)	5,830.66

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

	Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	1,392.90	1,393.00	(0.10)
303.00 · Interest Income	304.86	0.00	304.86
304.00 · Finance Charges & Late Fees	17.25	0.00	17.25
307.00 · Reserve Assessments	5.49	5.42	0.07
Total Income	1,720.50	1,398.42	322.08
Expense			
401.00 · Accounting	46.92	65.24	(18.32)
402.00 · Administrative	34.64	28.14	6.50
403.00 · Manager's Fee	117.71	117.71	0.00
406.00 · Insurance	338.02	255.64	82.38
408.00 · Legal	0.00	7.68	(7.68)
409.00 · Manager's Unit	146.42	86.64	59.78
410.02 · Pool - Gas Expense	1.78	0.00	1.78
411.00 · Snow Removal	46.06	506.50	(460.44)
412.00 · Repairs & Maint. - Project	15.70	20.47	(4.77)
414.00 · Trash	74.05	80.35	(6.30)
416.00 · Real Estate Taxes	59.59	46.82	12.77
421.00 · Depreciation - Mgr's Unit 504	9.90	9.90	0.00
422.00 · Electricity	106.86	83.77	23.09
424.00 · Water & Sewer	132.92	162.74	(29.82)
438.00 · 504 Repairs & Maintenance	0.00	2.56	(2.56)
Total Expense	1,130.57	1,474.16	(343.59)
Net Ordinary Income	589.93	(75.74)	665.67
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	249.30	318.53	(69.23)
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	254.79	396.95	(142.16)
Net Other Income	(254.79)	(396.95)	142.16
Net Income	335.14	(472.69)	807.83

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	82,360.32	82,360.71	(0.39)
303.00 · Interest Income	20,693.74	0.00	20,693.74
304.00 · Finance Charges & Late Fees	490.99	0.00	490.99
307.00 · Reserve Assessments	0.00	246,499.26	(246,499.26)
308.00 · Cable TV Assessments	10,938.24	10,938.24	0.00
Total Income	114,483.29	339,798.21	(225,314.92)
Expense			
401.00 · Accounting	4,896.56	4,127.22	769.34
402.00 · Administrative	1,836.86	1,780.38	56.48
403.00 · Manager's Fee	7,446.69	7,446.69	0.00
406.00 · Insurance	16,838.51	16,172.64	665.87
408.00 · Legal	1,007.14	485.55	521.59
409.00 · Manager's Unit	7,532.92	5,480.91	2,052.01
410.02 · Pool - Gas Expense	112.89	0.00	112.89
411.00 · Snow Removal	5,021.27	4,855.50	165.77
412.00 · Repairs & Maint. - Project	1,511.77	1,294.83	216.94
414.00 · Trash	4,338.36	5,083.38	(745.02)
416.00 · Real Estate Taxes	418.90	329.10	89.80
421.00 · Depreciation - Mgr's Unit 504	626.40	626.40	0.00
422.00 · Electricity	4,295.05	5,299.47	(1,004.42)
424.00 · Water & Sewer	7,770.20	10,295.28	(2,525.08)
437.00 · Landscaping	863.20	863.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	161.82	(161.82)
Total Expense	64,516.72	64,302.37	214.35
Net Ordinary Income	49,966.57	275,495.84	(225,529.27)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,216.33	9,065.79	(3,849.46)
425.00 · Repairs & Maint. Bldg.	6,900.49	6,026.40	874.09
430.00 · Reserve Funds Bldg	0.00	246,499.26	(246,499.26)
431.00 · Fire Alarm Bldg	1,948.46	3,911.85	(1,963.39)
456.00 · Cable TV Expense	10,103.77	10,938.24	(834.47)
Total Other Expense	24,169.05	276,441.54	(252,272.49)
Net Other Income	(24,169.05)	(276,441.54)	252,272.49
Net Income	25,797.52	(945.70)	26,743.22

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	115,521.39	115,521.30	0.09
303.00 · Interest Income	29,707.68	0.00	29,707.68
304.00 · Finance Charges & Late Fees	704.87	0.00	704.87
307.00 · Reserve Assessments	824.84	358,575.39	(357,750.55)
308.00 · Cable TV Assessments	14,584.32	14,584.32	0.00
Total Income	161,343.10	488,681.01	(327,337.91)
Expense			
401.00 · Accounting	7,029.41	5,924.97	1,104.44
402.00 · Administrative	2,636.98	2,555.82	81.16
403.00 · Manager's Fee	10,690.37	10,690.38	(0.01)
406.00 · Insurance	24,173.13	23,217.21	955.92
408.00 · Legal	1,445.83	697.05	748.78
409.00 · Manager's Unit	10,814.14	7,868.34	2,945.80
410.02 · Pool - Gas Expense	162.09	0.00	162.09
411.00 · Snow Removal	7,208.47	6,970.50	237.97
412.00 · Repairs & Maint. - Project	2,170.23	1,858.77	311.46
414.00 · Trash	6,228.09	7,297.65	(1,069.56)
416.00 · Real Estate Taxes	601.36	472.45	128.91
421.00 · Depreciation - Mgr's Unit 504	899.19	899.19	0.00
422.00 · Electricity	6,165.91	7,607.79	(1,441.88)
424.00 · Water & Sewer	11,154.83	14,779.71	(3,624.88)
437.00 · Landscaping	1,239.20	1,239.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	232.38	(232.38)
Total Expense	92,619.23	92,311.41	307.82
Net Ordinary Income	68,723.87	396,369.60	(327,645.73)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	7,718.23	10,832.76	(3,114.53)
425.00 · Repairs & Maint. Bldg.	11,180.83	6,002.10	5,178.73
427.00 · Elevator	10,533.83	2,999.97	7,533.86
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	824.84	358,575.39	(357,750.55)
431.00 · Fire Alarm Bldg	5,642.18	3,982.32	1,659.86
456.00 · Cable TV Expense	13,471.75	14,584.32	(1,112.57)
Total Other Expense	49,371.66	397,976.86	(348,605.20)
Net Other Income	(49,371.66)	(397,976.86)	348,605.20
Net Income	19,352.21	(1,607.26)	20,959.47

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	74,316.47	74,316.51	(0.04)
303.00 · Interest Income	19,111.50	0.00	19,111.50
304.00 · Finance Charges & Late Fees	453.45	0.00	453.45
307.00 · Reserve Assessments	1,349.90	231,349.78	(229,999.88)
308.00 · Cable TV Assessments	10,026.72	10,026.72	0.00
Total Income	105,258.04	315,693.01	(210,434.97)
Expense			
401.00 · Accounting	4,522.11	3,811.59	710.52
402.00 · Administrative	1,696.47	1,644.21	52.26
403.00 · Manager's Fee	6,877.27	6,877.26	0.01
406.00 · Insurance	15,551.02	14,936.04	614.98
408.00 · Legal	930.13	448.47	481.66
409.00 · Manager's Unit	6,956.92	5,061.87	1,895.05
410.02 · Pool - Gas Expense	104.25	0.00	104.25
411.00 · Snow Removal	4,637.29	4,484.26	153.03
412.00 · Repairs & Maint. - Project	1,396.13	1,195.83	200.30
414.00 · Trash	4,006.65	4,694.67	(688.02)
416.00 · Real Estate Taxes	386.87	303.93	82.94
421.00 · Depreciation - Mgr's Unit 504	578.43	578.43	0.00
422.00 · Electricity	3,966.65	4,894.29	(927.64)
424.00 · Water & Sewer	7,176.09	9,508.05	(2,331.96)
437.00 · Landscaping	797.20	797.20	0.00
438.00 · 504 Repairs & Maintenance	0.00	149.49	(149.49)
Total Expense	59,583.48	59,385.59	197.89
Net Ordinary Income	45,674.56	256,307.42	(210,632.86)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	4,917.44	6,157.08	(1,239.64)
425.00 · Repairs & Maint. Bldg.	18,900.16	2,997.54	15,902.62
427.00 · Elevator	7,242.01	1,999.98	5,242.03
429.00 · Roof Snow Removal	0.00	1,000.00	(1,000.00)
430.00 · Reserve Funds Bldg	1,349.90	231,349.78	(229,999.88)
431.00 · Fire Alarm Bldg	1,870.82	3,899.52	(2,028.70)
456.00 · Cable TV Expense	9,261.79	10,026.72	(764.93)
Total Other Expense	43,542.12	257,430.62	(213,888.50)
Net Other Income	(43,542.12)	(257,430.62)	213,888.50
Net Income	2,132.44	(1,123.20)	3,255.64

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	99,235.35	99,235.17	0.18
303.00 · Interest Income	23,436.26	0.00	23,436.26
304.00 · Finance Charges & Late Fees	556.07	0.00	556.07
307.00 · Reserve Assessments	12,667.36	290,917.78	(278,250.42)
308.00 · Cable TV Assessments	13,672.80	13,672.80	0.00
Total Income	149,567.84	403,825.75	(254,257.91)
Expense			
401.00 · Accounting	5,545.43	4,674.15	871.28
402.00 · Administrative	2,080.34	2,016.27	64.07
403.00 · Manager's Fee	8,433.54	8,433.54	0.00
406.00 · Insurance	19,070.13	18,315.99	754.14
408.00 · Legal	1,140.62	549.90	590.72
409.00 · Manager's Unit	8,531.26	6,207.30	2,323.96
410.02 · Pool - Gas Expense	127.84	0.00	127.84
411.00 · Snow Removal	5,686.74	5,499.00	187.74
412.00 · Repairs & Maint. - Project	1,712.05	1,466.37	245.68
414.00 · Trash	4,913.34	5,757.03	(843.69)
416.00 · Real Estate Taxes	474.41	372.71	101.70
421.00 · Depreciation - Mgr's Unit 504	709.38	709.38	0.00
422.00 · Electricity	4,864.26	6,001.74	(1,137.48)
424.00 · Water & Sewer	8,800.01	11,659.68	(2,859.67)
437.00 · Landscaping	977.60	977.60	0.00
438.00 · 504 Repairs & Maintenance	0.00	183.33	(183.33)
Total Expense	73,066.95	72,823.99	242.96
Net Ordinary Income	76,500.89	331,001.76	(254,500.87)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	5,642.99	8,012.70	(2,369.71)
425.00 · Repairs & Maint. Bldg.	24,293.61	772.29	23,521.32
429.00 · Roof Snow Removal	0.00	2,000.00	(2,000.00)
430.00 · Reserve Funds Bldg	12,667.36	290,917.78	(278,250.42)
431.00 · Fire Alarm Bldg	2,531.00	3,933.27	(1,402.27)
453.00 · Flood Insurance	12,057.75	13,263.57	(1,205.82)
456.00 · Cable TV Expense	12,629.76	13,672.80	(1,043.04)
Total Other Expense	69,822.47	332,572.41	(262,749.94)
Net Other Income	(69,822.47)	(332,572.41)	262,749.94
Net Income	6,678.42	(1,570.65)	8,249.07

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

	Jul '25 - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
301.00 · Operating Assessments	12,536.32	12,537.00	(0.68)
303.00 · Interest Income	2,943.92	0.00	2,943.92
304.00 · Finance Charges & Late Fees	69.85	0.00	69.85
307.00 · Reserve Assessments	49.41	34,548.98	(34,499.57)
Total Income	15,599.50	47,085.98	(31,486.48)
Expense			
401.00 · Accounting	696.65	587.16	109.49
402.00 · Administrative	261.42	253.26	8.16
403.00 · Manager's Fee	1,059.39	1,059.39	0.00
406.00 · Insurance	2,395.43	2,300.76	94.67
408.00 · Legal	143.28	69.12	74.16
409.00 · Manager's Unit	1,071.63	779.76	291.87
410.02 · Pool - Gas Expense	16.08	0.00	16.08
411.00 · Snow Removal	714.38	690.74	23.64
412.00 · Repairs & Maint. - Project	215.07	184.23	30.84
414.00 · Trash	617.19	723.15	(105.96)
416.00 · Real Estate Taxes	59.59	46.82	12.77
421.00 · Depreciation - Mgr's Unit 504	89.10	89.10	0.00
422.00 · Electricity	611.02	753.93	(142.91)
424.00 · Water & Sewer	1,105.43	1,464.66	(359.23)
437.00 · Landscaping	122.80	122.80	0.00
438.00 · 504 Repairs & Maintenance	0.00	23.04	(23.04)
Total Expense	9,178.46	9,147.92	30.54
Net Ordinary Income	6,421.04	37,938.06	(31,517.02)
Other Income/Expense			
Other Expense			
423.00 · Gas/Heating	7,154.78	2,866.77	4,288.01
425.00 · Repairs & Maint. Bldg.	0.00	633.96	(633.96)
430.00 · Reserve Funds Bldg	49.41	34,548.98	(34,499.57)
431.00 · Fire Alarm Bldg	0.00	23.04	(23.04)
Total Other Expense	7,204.19	38,072.75	(30,868.56)
Net Other Income	(7,204.19)	(38,072.75)	30,868.56
Net Income	(783.15)	(134.69)	(648.46)