

Susan Colley, CPA, P.A.  
505 W Interlake Blvd  
Lake Placid, FL 33852

March 17, 2026

Camp Florida Property Owners Association, Inc.  
231 Shoreline Dr  
Lake Placid FL 33852

Management is responsible for the accompanying financial statements of Camp Florida Property Owners Association, Inc., which comprise the Statement of Financial Position as of January 31, 2026, and the related Statement of Activities for January 31, 2026 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures (and the statement of cash flows, if applicable) were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Camp Florida Property Owners Association, Inc. as of and for the period ended January 31, 2026.

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Lake Placid, Florida  
March 17, 2026

# Camp Florida Property Owners Association, Inc.

## Statement of Financial Position

January 31, 2026

### Assets

#### Current Assets

Petty Cash	\$	160.00
Cash Box Banks		1,400.00
Cash - Vault		1,500.00
SouthState Bank Chkg 1968		190,025.13
Seacoast General Chkg 6347		82,527.45
Seacoast MM 4568		82,782.32
Seacoast Activities Chkg 6355		7,040.32
Crews Bank 1174		3,230.06
MidFlorida MM 6284		218,618.07
PNC Chkg Plus 6543		540.00
PNC MM 6551		8,876.66
Accounts Receivable		3,772.00
Prepaid Insurance		39,314.52
Prepaid Legal		2,143.98
Prepaid Federal Income Tax		14,280.00
<b>Total Current Assets</b>		<u>656,210.51</u>

#### Property, Plant & Equipment

Land		810,854.09
Land Improvements		722,441.66
Buildings		912,990.97
Recreation Facilities		11,380.00
Equipment		268,232.17
Accumulated Depreciation		<u>(531,447.00)</u>
<b>Total Property, Plant &amp; Equipment</b>		<u>2,194,451.89</u>

#### Other Assets

SouthState CD's		77,841.51
PNC CD		50,643.66
Utility Deposits		4,731.00
<b>Total Other Assets</b>		<u>133,216.17</u>

#### Total Assets

\$ 2,983,878.57

### Liabilities

#### Current Liabilities

Prepaid Assessments	\$	55,806.59
Prepaid Storage		3,345.00
Season Pass Deposits		14,488.47
Income Tax Payable		14,032.00
Payroll Taxes Payable		561.97
Sales Tax Payable		1,272.14
Accounts Payable		4,399.73
Chase Credit Card Payable		13,584.28
<b>Total Current Liabilities</b>		<u>107,490.18</u>

See accountant's compilation report

Interim Statement - Unadjusted for Year-End

# Camp Florida Property Owners Association, Inc.

## Statement of Financial Position

January 31, 2026

### Long-Term Liabilities

Kubota Credit Corp	23,801.91
<b>Total Long-Term Liabilities</b>	<u>23,801.91</u>
<b>Total Liabilities</b>	<u>\$ 131,292.09</u>

### Net Assets

### Net Assets

Fund balance, beginning	2,701,835.92
Change in Net Assets	150,750.56
<b>Total Net Assets</b>	<u>2,852,586.48</u>
<b>Total Liabilities And Net Assets</b>	<u>\$ 2,983,878.57</u>

# Camp Florida Property Owners Association, Inc.

## Statements of Activities and Changes in Net Assets For the month ended January 31, 2026

	Current	Year to date
<b>Revenues, Gains, And Other Support</b>		
Assessment Income	\$ 161,190.00	\$ 161,190.00
<b>Total Revenues, Gains, And Other Support</b>	<u>161,190.00</u>	<u>161,190.00</u>
<b>Gross Profit</b>	161,190.00	161,190.00
<b>Expenses And Losses</b>		
Bank Service Charges	124.90	124.90
Contract Labor	1,900.00	1,900.00
Dues and Subscriptions	24.00	24.00
Meals	45.96	45.96
Fuel Expense	227.50	227.50
Insurance	298.14	298.14
Landscaping & Lawn Expense	96.86	96.86
Internet Expense	465.10	465.10
Legal	(6.48)	(6.48)
Office Supplies	519.91	519.91
Pool Maintenance & Supplies	1,007.03	1,007.03
Payroll Fees	145.00	145.00
Payroll Tax Expense	1,470.93	1,470.93
Laundry Room Expense	158.51	158.51
Postage	236.48	236.48
Professional Fees	25.00	25.00
Recreation Expense	14,260.38	14,260.38
R & M - General	825.72	825.72
Salaries & Wages	20,150.66	20,150.66
Sales Tax Expense	1,302.14	1,302.14
Surveillance Expense	357.45	357.45
Supplies	81.33	81.33
Telephone	112.59	112.59
Tools Expense	53.61	53.61
Utilities	35.20	35.20
<b>Total Expenses And Losses</b>	<u>43,917.92</u>	<u>43,917.92</u>
<b>Income From Operations</b>	117,272.08	117,272.08
<b>Other Income</b>		
Laundry Income	2,830.62	2,830.62
Recreation/Activities Income	18,035.50	18,035.50
Late Fee Income	572.27	572.27
Storage Lot Income	10,755.00	10,755.00
Interest Income	1,120.09	1,120.09
Miscellaneous Income	165.00	165.00
<b>Total Other Income</b>	<u>33,478.48</u>	<u>33,478.48</u>
<b>Change In Net Assets</b>	150,750.56	150,750.56

See accountant's compilation report  
Interim Statement - Unadjusted for Year-End

# Camp Florida Property Owners Association, Inc.

## Statements of Activities and Changes in Net Assets

For the month ended January 31, 2026

	Current	Year to date
Fund balance, beginning	2,701,835.92	2,701,835.92
<b>Fund Balance, Ending</b>	<b>\$ <u>2,852,586.48</u></b>	<b>\$ <u>2,852,586.48</u></b>