

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

March 29, 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 February 28, 2026, and the related Statement of Activities for February 28, 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 February 28, 2026.

Susan Colley, CPA, P.A.
Lake Placid, Florida
March 29, 2026

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

February 28, 2026

Assets

Current Assets

Petty Cash	\$	160.00
Cash Box Banks		1,200.00
Cash - Vault		1,500.00
SouthState Bank Chkg 1968		182,679.68
Seacoast General Chkg 6347		7,199.35
Seacoast MM 4568		82,906.16
Seacoast Activities Chkg 6355		17,471.93
Crews Bank 1174		3,230.19
MidFlorida MM 6284		219,122.53
PNC Chkg Plus 6543		540.00
PNC MM 6551		8,793.37
Gulf Atlantic Checking 3165		100.00
Gulf Atlantic Activity 3168		100.00
Gulf Atlantic MM 0480		1,500.00
Accounts Receivable		2,225.30
Prepaid Insurance		39,314.52
Prepaid Federal Income Tax		14,280.00
Total Current Assets		<u>582,323.03</u>

Property, Plant & Equipment

Land		810,854.09
Land Improvements		722,441.66
Buildings		912,990.97
Recreation Facilities		30,962.50
Equipment		275,176.47
Accumulated Depreciation		(531,447.00)
Total Property, Plant & Equipment		<u>2,220,978.69</u>

Other Assets

SouthState CD's		78,077.74
PNC CD		50,796.70
Utility Deposits		4,731.00
Total Other Assets		<u>133,605.44</u>

Total Assets

\$ 2,936,907.16

Liabilities

Current Liabilities

Prepaid Assessments	\$	57,598.17
Prepaid Storage		3,435.00
Season Pass Deposits		14,488.47
Income Tax Payable		14,032.00
Payroll Taxes Payable		504.83
Sales Tax Payable		913.23
Chase Credit Card Payable		13,940.10

See accountant's compilation report

Interim Statement - Unadjusted for Year-End

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

February 28, 2026

Total Current Liabilities	<u>104,911.80</u>
Long-Term Liabilities	
Kubota Credit Corp	23,284.48
Total Long-Term Liabilities	<u>23,284.48</u>
Total Liabilities	\$ <u><u>128,196.28</u></u>
	Net Assets
Net Assets	
Fund balance, beginning	2,701,835.92
Change in Net Assets	106,874.96
Total Net Assets	<u>2,808,710.88</u>
Total Liabilities And Net Assets	\$ <u><u>2,936,907.16</u></u>

Camp Florida Property Owners Association, Inc.

Statements of Activities and Changes in Net Assets For the month and two months ended February 28, 2026

	Current	Year to date
Revenues, Gains, And Other Support		
Assessment Income	\$ 0.00	\$ 161,190.00
Total Revenues, Gains, And Other Support	0.00	161,190.00
 Gross Profit	 0.00	 161,190.00
 Expenses And Losses		
Bank Service Charges	95.00	219.90
Contract Labor	1,900.00	3,800.00
Dues and Subscriptions	24.00	48.00
Electric Expense	4,497.89	4,497.89
Meals	0.00	45.96
Equipment Rental	4,031.25	4,031.25
Sanitation Expense	100.00	100.00
Fuel Expense	305.72	533.22
Insurance	684.47	982.61
Landscaping & Lawn Expense	97.81	194.67
Internet Expense	745.11	1,210.21
Legal	450.00	443.52
Office Supplies	197.65	717.56
Pool Maintenance & Supplies	2,118.68	3,125.71
Payroll Fees	160.00	305.00
Payroll Tax Expense	1,661.56	3,132.49
Laundry Room Expense	237.52	396.03
Postage	395.03	631.51
Professional Fees	985.00	1,010.00
Recreation Expense	13,157.72	27,418.10
R & M - General	8,066.20	8,891.92
R & M - Small Equipment	129.00	129.00
R & M - Electric/Plumbing	1,675.00	1,675.00
Salaries & Wages	17,213.30	37,363.96
Sales Tax Expense	913.23	2,215.37
Surveillance Expense	0.00	357.45
Supplies	1,318.76	1,400.09
Telephone	115.57	228.16
Tools Expense	0.00	53.61
Utilities	0.00	35.20
Water & Sewer Expense	489.62	489.62
Total Expenses And Losses	61,765.09	105,683.01
 Income From Operations	 (61,765.09)	 55,506.99
 Other Income		
Laundry Income	1,341.00	4,171.62
Recreation/Activities Income	14,547.05	32,582.55
Late Fee Income	0.00	572.27

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 and two months ended February 28, 2026

	Current	Year to date
Storage Lot Income	195.00	10,950.00
Estoppel Fees	150.00	150.00
Interest Income	1,030.85	2,150.94
Miscellaneous Income	625.59	790.59
Total Other Income	<u>17,889.49</u>	<u>51,367.97</u>
Change In Net Assets	(43,875.60)	106,874.96
Fund balance, beginning	2,852,586.48	2,701,835.92
Fund Balance, Ending	<u>\$ 2,808,710.88</u>	<u>\$ 2,808,710.88</u>