

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

June 4, 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 April 30, 2026, and the related Statement of Activities for April 30, 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 April 30, 2026.

Susan Colley, CPA, P.A.  
Lake Placid, Florida  
June 4, 2026

# Camp Florida Property Owners Association, Inc.

## Statement of Financial Position

April 30, 2026

### Assets

#### Current Assets

Petty Cash	\$	160.00
Cash - Vault		1,500.00
SouthState Bank Chkg 1968		174,094.72
Seacoast General Chkg 6347		104,609.19
Seacoast MM 4568		32,448.55
Seacoast Activities Chkg 6355		776.82
Crews Bank 1174		3,235.46
MidFlorida MM 6284		220,225.46
PNC Chkg Plus 6543		540.00
PNC MM 6551		8,817.60
Gulf Atlantic Checking 3165		(13,634.64)
Gulf Atlantic Activity 3168		18,207.09
Gulf Atlantic MM 0480		1,500.43
Accounts Receivable		3,677.60
Payroll In Transit		3,679.75
Prepaid Insurance		39,314.52
Prepaid Federal Income Tax		14,280.00
<b>Total Current Assets</b>		<u>613,432.55</u>

#### Property, Plant & Equipment

Land		810,854.09
Land Improvements		722,441.66
Buildings		912,990.97
Recreation Facilities		57,778.14
Equipment		298,040.84
Accumulated Depreciation		(531,447.00)
<b>Total Property, Plant &amp; Equipment</b>		<u>2,270,658.70</u>

#### Other Assets

SouthState CD's		78,529.36
PNC CD		51,080.13
Utility Deposits		4,731.00
<b>Total Other Assets</b>		<u>134,340.49</u>

#### Total Assets

\$ 3,018,431.74

### Liabilities

#### Current Liabilities

Prepaid Assessments	\$	53,333.34
Prepaid Storage		3,045.00
Season Pass Deposits		21,053.47
Income Tax Payable		14,032.00
Payroll Taxes Payable		434.70
Sales Tax Payable		318.14
Chase Credit Card Payable		5,268.14

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

# Camp Florida Property Owners Association, Inc.

## Statement of Financial Position

April 30, 2026

<b>Total Current Liabilities</b>	<u>97,484.79</u>
<b>Long-Term Liabilities</b>	
Kubota Credit Corp	22,249.62
<b>Total Long-Term Liabilities</b>	<u>22,249.62</u>
<b>Total Liabilities</b>	\$ <u>119,734.41</u>
	<b>Net Assets</b>
<b>Net Assets</b>	
Fund balance, beginning	2,701,835.92
Change in Net Assets	196,861.41
<b>Total Net Assets</b>	<u>2,898,697.33</u>
<b>Total Liabilities And Net Assets</b>	\$ <u>3,018,431.74</u>

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 four months ended April 30, 2026

	Current	Year to date
<b>Revenues, Gains, And Other Support</b>		
Assessment Income	\$ 0.00	\$ 322,380.00
<b>Total Revenues, Gains, And Other Support</b>	0.00	322,380.00
<b>Gross Profit</b>	0.00	322,380.00
<b>Expenses And Losses</b>		
Advertising	55.90	55.90
Bank Service Charges	0.00	219.90
Contract Labor	1,701.00	7,876.00
Dues and Subscriptions	173.99	245.99
Electric Expense	3,441.06	13,211.10
Estoppel Fees	300.00	400.00
Meals	88.82	88.82
Equipment Rental	0.00	3,294.88
Sanitation Expense	36.23	521.23
Fuel Expense	293.27	1,115.09
Insurance	2,121.02	(106.36)
Landscaping & Lawn Expense	1,409.81	2,508.83
Internet Expense	745.11	2,748.40
Legal	(252.96)	1,160.56
Office Supplies	106.47	1,126.20
Pool Maintenance & Supplies	856.42	5,109.16
Payroll Fees	160.00	665.00
Payroll Tax Expense	1,297.77	5,937.61
Laundry Room Expense	0.00	396.03
Postage	24.59	656.10
Professional Fees	1,034.00	9,877.00
Taxes	0.00	14,032.00
Recreation Expense	747.70	37,579.45
R & M - General	(2.03)	9,414.47
R & M - Small Equipment	499.90	714.89
R & M - Electric/Plumbing	0.00	1,675.00
R & M - Air Conditioning	0.00	209.33
Salaries & Wages	16,964.40	72,304.35
Sales Tax Expense	1,865.31	4,080.68
Surveillance Expense	350.85	729.82
Supplies	881.48	3,258.26
Telephone	285.89	904.62
Tools Expense	46.49	114.06
Utilities	0.00	35.20
Water & Sewer Expense	2,317.54	4,852.79
<b>Total Expenses And Losses</b>	37,550.03	207,012.36
<b>Income From Operations</b>	(37,550.03)	115,367.64

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 four months ended April 30, 2026

	Current	Year to date
<b>Other Income</b>		
Laundry Income	1,182.00	8,637.75
Recreation/Activities Income	978.65	46,765.00
Late Fee Income	(18.23)	554.04
Storage Lot Income	(210.00)	21,060.00
Estoppel Fees	600.00	1,050.00
Interest Income	969.12	4,104.80
Miscellaneous Income	522.44	1,313.03
<b>Total Other Income</b>	<u>4,023.98</u>	<u>83,484.62</u>
<b>Other Expenses</b>		
Suspense	0.00	150.85
<b>Total Other Expenses</b>	<u>0.00</u>	<u>150.85</u>
<b>Income Before Provision For Taxes</b>	(33,526.05)	198,701.41
<b>Provision For Income Taxes</b>		
Federal Income Tax	1,840.00	1,840.00
<b>Total Provision For Income Taxes</b>	<u>1,840.00</u>	<u>1,840.00</u>
<b>Change In Net Assets</b>	<u>(35,366.05)</u>	<u>196,861.41</u>
Fund balance, beginning	2,934,063.38	2,701,835.92
<b>Fund Balance, Ending</b>	<u>\$ 2,898,697.33</u>	<u>\$ 2,898,697.33</u>