

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

August 26, 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 July 31, 2026, and the related Statement of Activities for July 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 July 31, 2026.

Susan Colley, CPA, P.A.
Lake Placid, Florida
August 26, 2026

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

July 31, 2026

Assets

Current Assets

Petty Cash	\$	160.00
Cash - Vault		1,500.00
SouthState Bank Chkg 1968		164,065.61
Seacoast General Chkg 6347		27,744.02
Seacoast MM 4568		24.04
Crews Bank 1174		3,235.87
MidFlorida MM 6284		221,899.39
PNC Chkg Plus 6543		540.00
PNC MM 6551		8,850.75
Gulf Atlantic Checking 3165		77,561.17
Gulf Atlantic Activity 3168		15,432.64
Gulf Atlantic MM 0480		21,506.08
Accounts Receivable		7,704.11
Total Current Assets		<u>550,223.68</u>

Property, Plant & Equipment

Land		810,854.09
Land Improvements		722,441.66
Buildings		912,990.97
Recreation Facilities		47,078.14
Equipment		300,548.94
Accumulated Depreciation		(531,447.00)
Total Property, Plant & Equipment		<u>2,262,466.80</u>

Other Assets

SouthState CD's		79,212.54
PNC CD		95,699.98
Utility Deposits		4,731.00
Total Other Assets		<u>179,643.52</u>

Total Assets

\$ 2,992,334.00

Liabilities

Current Liabilities

Prepaid Assessments	\$	31,286.00
Prepaid Storage		1,635.00
Season Pass Deposits		21,053.47
Income Tax Payable		14,032.00
Payroll Taxes Payable		434.70
Sales Tax Payable		247.94
Chase Credit Card Payable		18,820.47
Total Current Liabilities		<u>87,509.58</u>

Long-Term Liabilities

Kubota Credit Corp		20,697.33
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See accountant's compilation report
Interim Statement - Unadjusted for Year-End

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

July 31, 2026

Total Long-Term Liabilities	<u>20,697.33</u>
Total Liabilities	\$ <u><u>108,206.91</u></u>
Net Assets	
Net Assets	
Fund balance, beginning	2,701,835.92
Change in Net Assets	<u>182,291.17</u>
Total Net Assets	<u>2,884,127.09</u>
Total Liabilities And Net Assets	\$ <u><u>2,992,334.00</u></u>

Camp Florida Property Owners Association, Inc.

Statements of Activities and Changes in Net Assets For the month and seven months ended July 31, 2026

	Current	Year to date
Revenues, Gains, And Other Support		
Assessment Income	\$ 0.00	\$ 483,570.00
Total Revenues, Gains, And Other Support	<u>0.00</u>	<u>483,570.00</u>
Gross Profit	0.00	483,570.00
Expenses And Losses		
Advertising	0.00	55.90
Bank Service Charges	35.00	254.90
Contract Labor	1,875.00	13,125.00
Dues and Subscriptions	24.00	496.99
Electric Expense	2,927.72	23,119.30
Estoppel Fees	200.00	1,200.00
Meals	0.00	88.82
Equipment Rental	0.00	3,294.88
Sanitation Expense	0.00	521.23
Fuel Expense	522.76	2,806.17
Insurance	39,912.00	50,659.23
Landscaping & Lawn Expense	117.59	2,999.58
Internet Expense	998.37	5,382.51
Licenses & Permits	0.00	2,095.70
Legal	907.50	3,802.11
Office Supplies	0.00	1,169.39
Pool Maintenance & Supplies	1,124.18	13,103.22
Payroll Fees	160.00	1,185.00
Payroll Tax Expense	1,791.48	10,868.76
Laundry Room Expense	0.00	396.03
Postage	0.00	1,256.58
Professional Fees	14,619.00	26,564.00
Taxes	0.00	14,032.00
Recreation Expense	116.86	37,696.31
R & M - General	1,337.47	13,282.08
R & M - Small Equipment	292.08	1,434.63
R & M - Electric/Plumbing	239.69	1,914.69
R & M - Air Conditioning	0.00	209.33
Salaries & Wages	23,417.82	136,763.46
Sales Tax Expense	254.30	4,737.61
Surveillance Expense	350.85	1,188.16
Supplies	363.88	6,666.43
Telephone	71.84	982.44
Travel	150.00	150.00
Tools Expense	15.61	270.31
Uniform Expense	0.00	69.80
Utilities	0.00	35.20
Water & Sewer Expense	1,170.05	9,525.65
Total Expenses And Losses	<u>92,995.05</u>	<u>393,403.40</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 seven months ended July 31, 2026

	Current	Year to date
Income From Operations	(92,995.05)	90,166.60
Other Income		
Laundry Income	0.00	8,637.75
Recreation/Activities Income	0.00	46,965.00
Late Fee Income	382.21	1,155.55
Storage Lot Income	0.00	31,099.00
Estoppel Fees	0.00	1,800.00
Interest Income	1,112.60	7,166.66
Miscellaneous Income	6.36	1,329.46
Total Other Income	<u>1,501.17</u>	<u>98,153.42</u>
Other Expenses		
Suspense	0.00	150.85
Total Other Expenses	<u>0.00</u>	<u>150.85</u>
Income Before Provision For Taxes	(91,493.88)	188,169.17
Provision For Income Taxes		
Federal Income Tax	(2.00)	3,678.00
State Income Tax	0.00	2,200.00
Total Provision For Income Taxes	<u>(2.00)</u>	<u>5,878.00</u>
Change In Net Assets	(91,491.88)	182,291.17
Fund balance, beginning	2,975,618.97	2,701,835.92
Fund Balance, Ending	\$ <u><u>2,884,127.09</u></u>	\$ <u><u>2,884,127.09</u></u>