CAMP WATCHA WANNA DO, LTD.

FORT WAYNE, INDIANA

Financial Statements

as of December 31, 2025 and 2024

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors
Camp Watcha Wanna Do, Ltd.
Fort Wayne, Indiana

Management is responsible for the accompanying financial statements of Camp Watcha Wanna Do, Ltd. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements 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 financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.



LEONARD J. ANDORFER & CO., LLP
Certified Public Accountants
Fort Wayne, Indiana

October 28, 2026

CAMP WATCHA WANNA DO, LTD.

Statements of Financial Position

ASSETS	December 31 2025	2024
CURRENT ASSETS		
Cash and cash equivalents	$ 462,971	$ 416,441
PROPERTY AND EQUIPMENT		
Equipment	27,584	27,027
Accumulated depreciation	(19,033)	(16,202)
Total Property and Equipment	8,551	10,825
INVESTMENTS		
Community Foundation of Greater Fort Wayne Endowment Fund	89,736	81,401
TOTAL ASSETS	$ 561,258	$ 508,667
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Credit card payable	$ 540	$ 8
NET ASSETS		
Without donor restrictions		
Board designated endowment	89,736	81,401
Without donor restriction	470,982	425,608
Total Without Donor Restrictions	560,718	507,009
With donor restrictions	-	1,650
Total Net Assets	560,718	508,659
TOTAL LIABILITIES AND NET ASSETS	$ 561,258	$ 508,667

See Accountant's Compilation Report
and Notes to Financial Statements.

CAMP WATCHA WANNA DO, LTD.

Statement of Activities and Net Assets
For the Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

	Without donor Restrictions	With donor Restrictions	2025 Total	2024 Total
SUPPORT AND REVENUE				
Contributions/gifts	$ 81,690	$	$ 81,690	$ 71,926
Grants	59,864		59,864	35,089
In-kind fundraising	40,091		40,091	40,585
Fundraising events	60,259		60,259	62,687
Cost of direct benefit to donors	(30,900)		(30,900)	(31,120)
Net	29,359		29,359	31,567
Investment income (net of expense of $191 and $366, respectively)	13,167		13,167	10,967
Unrealized gain on investments	7,635		7,635	1,273
Realized gain on investments	566		566	2,322
Total Support and Revenue	232,372		232,372	193,729
Net Assets Released From Restrictions	1,650	(1,650)	-	-
TOTAL SUPPORT AND REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS	234,022	(1,650)	232,372	193,729
EXPENSES				
Program services				
Camp	142,660		142,660	134,702
Supporting services				
Management and general	16,765		16,765	26,472
Fundraising	20,888		20,888	22,308
Total Expenses	180,313		180,313	183,482
CHANGE IN NET ASSETS	53,709	(1,650)	52,059	10,247
NET ASSETS - BEGINNING OF YEAR	507,009	1,650	508,659	498,412
NET ASSETS - END OF YEAR	$ 560,718	$ -	$ 560,718	$ 508,659

See Accountant's Compilation Report
and Notes to Financial Statements.

CAMP WATCHA WANNA DO, LTD.

Statement of Activities and Net Assets
For the Year Ended December 31, 2024

	Without donor Restrictions	With donor Restrictions	2024 Total
SUPPORT AND REVENUE			
Contributions/gifts	$ 71,926	$	$ 71,926
Grants	31,789	3,300	35,089
In-kind fundraising	40,585		40,585
Fundraising events	62,687		62,687
Cost of direct benefit to donors	(31,120)		(31,120)
Net	31,567		31,567
Investment income (net of expenses of $325)	10,967		10,967
Unrealized gain on investments	1,273		1,273
Realized gain on investments	2,322		2,322
Total Support and Revenue	190,429	3,300	193,729
Net Assets Released From Restrictions	1,650	(1,650)	-
TOTAL SUPPORT AND REVENUES AND NET ASSETS RELEASED FROM RESTRICTIONS	192,079	1,650	193,729
EXPENSES			
Program services			
Camp	134,702		134,702
Supporting services			
Management and general	26,472		26,472
Fund raising	22,308		22,308
Total Expenses	183,482		183,482
CHANGE IN NET ASSETS	8,597	1,650	10,247
NET ASSETS - BEGINNING OF YEAR	498,412		498,412
NET ASSETS - END OF YEAR	$ 507,009	$ 1,650	$ 508,659

See Accountant's Compilation Report
and Notes to Financial Statements.

CAMP WATCHA WANNA DO, LTD.

Statement of Functional Expenses
For the Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

	Program Services	Supporting Services			
	Camp	Management and General	Fund Raising	Total 2025 Expenses	Total 2024 Expenses
Salaries and Related Expenses					
Contract administrator	$ 18,515	$ 9,258	$ 9,258	$ 37,031	$ 37,031
Conferences	16,145			16,145	7,214
Training	830			830	1,389
Total Salaries and Related Expenses	35,490	9,258	9,258	54,006	45,634
Other Expenses					
Advertising and marketing	164	945		1,109	6,936
Rent	42,323	1,069		43,392	44,441
Office supplies and expenses	317	1,181	715	2,213	2,311
Insurance	5,551			5,551	5,476
Computer, website, internet	300	1,072		1,372	2,069
Telephone		1,276		1,276	1,526
Postage	185	414		599	1,126
Dues	350			350	75
Legal and professional				-	5,900
Miscellaneous		400	5	405	228
Special events			40,398	40,398	38,684
Travel and meals	9,210	945		10,155	10,300
Camp expenses	47,556			47,556	47,170
Depreciation	1,214	205	1,412	2,831	2,726
Total Expenses by Function	142,660	16,765	51,788	211,213	214,602
Less expenses included with support on the Statement of Activities			(30,900)	(30,900)	(31,120)
Total Expenses	$ 142,660	$ 16,765	$ 20,888	$ 180,313	$ 183,482

See Accountant's Compilation Report
and Notes to Financial Statements.

CAMP WATCHA WANNA DO, LTD.

Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program Services	Supporting Services		
	Camp	Management and General	Fund Raising	Total 2024 Expenses
Salaries and Related Expenses				
Contract administrator	$ 18,515	$ 9,258	$ 9,258	$ 37,031
Conferences	7,214			7,214
Training	1,389			1,389
Total Salaries and Related Expenses	27,118	9,258	9,258	45,634
Other Expenses				
Advertising and marketing		3,400	3,536	6,936
Rent	43,372	1,069		44,441
Office supplies and expenses	90	2,143	78	2,311
Insurance	5,476			5,476
Computer, website, internet	225	1,712	132	2,069
Telephone		1,526		1,526
Postage	160	966		1,126
Dues		75		75
Legal and professional		5,900		5,900
Miscellaneous			228	228
Special events			38,684	38,684
Travel and meals	9,877	423		10,300
Camp expenses	47,170			47,170
Depreciation	1,214		1,512	2,726
Total Expenses by Function	134,702	26,472	53,428	214,602
Less expenses included with support on the Statement of Activities			(31,120)	(31,120)
Total Expenses	$ 134,702	$ 26,472	$ 22,308	$ 183,482

See Accountant's Compilation Report
and Notes to Financial Statements.

CAMP WATCHA WANNA DO, LTD.

Statements of Cash Flows

	For the Year Ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 52,059	$ 10,247
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	2,831	2,726
Unrealized gains on investments	(7,635)	(1,273)
Realized gains on investments	(566)	(2,322)
Changes in operating assets and liabilities:		
Increase (decrease) in credit card payable	532	(8)
Net Cash Provided By Operating Activities	47,221	9,370
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(557)	(642)
Net purchase of investments	(134)	(2,469)
Net Cash Used For Investing Activities	(691)	(3,111)
NET INCREASE IN CASH AND CASH EQUIVALENTS	46,530	6,259
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	416,441	410,182
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 462,971	$ 416,441

See Accountant's Compilation Report
and Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities – Camp Watcha Wanna Do, Ltd. (CWWD) primarily operates a free one week resident camp for children age 7 through high school graduation who are surviving cancer. CWWD also offers a one day "Kinder Camp" to accommodate younger children who are also surviving cancer but who are too young for a residence camp. Camp is held in Northeast Indiana and typically serves children from Indiana, eastern Illinois, western Ohio and southern Michigan. CWWD is funded entirely by community donations and the fundraising efforts of the Board of Directors.

Basis of Presentation – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of Camp Watcha Wanna Do, Ltd. and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets Without Donor Restrictions – Board Designated – These net assets represent amounts established by the Board of Directors that represent net assets without donor restrictions which have been set aside for an endowment to support future needs of the organization.

Net Assets With Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition – The Organization recognizes revenue from the following sources:

Contributions and Grants: The Organization recognizes support when received or unconditionally promised. Grants and contracts are classified as contributions in instances in which a resource provider is not itself receiving commensurate value for the resources provided. Contributions are considered conditional when the agreement with the resource provider includes a barrier that must be overcome and either a right of return of assets transferred or right of release of a promisor's obligation to transfer assets. Conditional contributions are not recognized as revenue until the conditions are substantially met.

Special Events and Sponsorships: The Organization has multiple special events where tickets are purchased for the event and revenue is recognized upon the occurrence of the event. In addition, the Organization will sell sponsorships for the events. When a sponsorship is sold, it contains elements of both an exchange transaction and a contribution. The Organization will recognize the contribution portion once received or unconditionally pledged. The portion related to the exchange transaction is recorded as deferred income until the event occurs at which time it is recognized as revenue.

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued) –

In-kind Contributions: Contributions of professional services are recorded at estimated fair value when received if such services require specialized skills, are proved by individuals possessing those skills and would typically need to be purchased if not donated. Volunteers contribute amounts of time to the Organization's activities that do not meet recognition criteria, and the value of that time is not reflected in the financial statements. Similarly contributions of materials are recorded at estimated fair value when received. During the years ended December 31, 2025 and 2024 there were $40,091 and $40,585, respectively, of contributed services and materials meeting the requirements for recognition in the financial statement. During those years, the donated materials were food and prizes for fundraising events and camp.

Property and Equipment – Property and equipment are stated at cost or, if donated, at fair value at the date of the gift. In the absence of donor-imposed restrictions on the use of the asset, gifts of long-lived assets are reported as unrestricted support. The Organization follows the policy of providing depreciation on the straight-line method for financial reporting purposes over the estimated useful lives of the related assets as follows:

Equipment	7 years

Income Taxes – Camp Watcha Wanna Do, Ltd. is a nonprofit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and qualifies for the 60% charitable contribution limitation. CWWD has been classified as an organization that is not a private foundation under section 509(a) of the Internal Revenue Code. However, CWWD is subject to federal income tax on any unrelated business taxable income. No unrelated business taxable income was reported in 2025 or 2024.

Camp Watcha Wanna Do, Ltd. follows the guidance in FASB ASC 740-10-25 and determined no material unrecognized tax benefits or liabilities exist as of December 31, 2025. The adoption of 740-10-25 did not impact CWWD's financial position or results of operations. If applicable, CWWD will recognize interest and penalties related to underpayment of income taxes as income tax expense. As of December 31, 2025 and 2024, CWWD had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties. CWWD does not anticipate any significant changes to unrecognized income tax benefits over the next year. The organization is generally no longer subject to examination by Federal and State agencies for years before 2022.

Functional Expenses – The cost of providing the program and other activities has been summarized on a functional basis in the accompanying statements of activities and changes in net assets. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include contract administrator, certain professional services, supplies, information technology, insurance and other expenses, which are allocated on the basis of time and effort. Expenses that can be identified with a specific program or support service are allocated directly according to their material classification.

NOTE 1 – Nature of Activities and Summary of Significant Accounting Policies (Continued)

Advertising and Promotion – Advertising costs are charged to expense during the period in which they are incurred. Advertising expense in the amounts of $1,109 and $6,936 were incurred in the years ending December 31, 2025 and 2024, respectively.

Cash and Cash Equivalents – For purposes of the statement of cash flows, CWWD considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Reclassifications – Prior year presentation has been reclassified to conform with the current year presentation. These reclassifications have no effect on previously reported operational results.

Recent Accounting Pronouncements – In February 2016, the FASB issued ASU 2016-2-Leases. The standard will increase the transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The standard was effective for CWWD beginning January 1, 2022. CWWD leases campgrounds for one week each year, negotiating the lease on an annual basis. CWWD also leases a storage unit with an annual contract. CWWD has elected not to apply the recognition requirements of ASC 842 to short term leases.

NOTE 2 – Fair Value of Financial Instruments

FASB ASC 820-10-50-1, defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in Camp Watcha Wanna Do, Ltd. principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

FASB ASC 820-10-50-1 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

> Level 1: Quoted prices for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
>
> Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
>
> Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

NOTE 2 – Fair Value of Financial Instruments (Continued)

Assets and Liabilities Measured on a Recurring Basis: Assets and liabilities measured at fair value on a recurring basis are summarized below:

	Fair Value Measurements at December 31, 2025 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Community Foundation of Greater Fort Wayne	$	$	$ 89,736

The table below presents a reconciliation and statement of activities classification of gains and losses for all assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2025:

	Unobservable Inputs (Level 3)
Beginning Balance - January 1, 2025	$ 81,401
Total gains or losses (realized/unrealized) included in earnings:	
Interest and dividend income on securities	3,623
Unrealized gain	7,635
Realized gain on sale of securities	566
Admin fees	(211)
Investment fees	(191)
Transfers out	(3,087)
Ending Balance - December 31, 2025	$ 89,736

	Fair Value Measurements at December 31, 2024 Using		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Community Foundation of Greater Fort Wayne	$	$	$ 81,401

NOTE 2 – Fair Value of Financial Instruments (Continued)

The table below presents a reconciliation and statement of activities classification of gains and losses for all assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the year ended December 31, 2024:

	Unobservable Inputs (Level 3)
Beginning Balance - January 1, 2024	$ 75,337
Total gains or losses (realized/unrealized) included in earnings:	
Interest and dividend income on securities	2,835
Unrealized gain	1,273
Realized gain on sale of securities	2,322
Investment fees	(366)
Transfers out	
Ending Balance - December 31, 2024	$ 81,401

NOTE 3 – Off Balance Sheet Risk

Camp Watcha Wanna Do, Ltd. maintains its cash balances at two financial institutions. Deposits at the institutions are insured by the Federal Deposit Insurance Corporation. CWWD had $88,709 and $8,978 of deposits in excess of federally insured limits at December 31, 2025 and 2024, respectively.

NOTE 4 – Concentrations

Camp Watcha Wanna Do, Ltd. generated 31% and 37% of its support and revenue from internal fundraising events in 2025 and 2024, respectively. Were it to occur, a significant reduction in the amount of this fundraising may have a major effect on the operations of CWWD.

NOTE 5 – Rent Expense

Camp facilities are rented for the duration of the camp program. A storage unit is also rented for camp equipment. Rent expense was $43,392 and $44,441 for 2025 and 2024, respectively. The contracts are negotiated annually. CWWD has elected not to apply the recognition requirements of ASC 842 to short term leases as indicated in Note 1.

NOTE 6 – Community Foundation of Greater Fort Wayne

On March 5, 2001, CWWD established an endowment fund with the Community Foundation of Greater Fort Wayne (the "Foundation"). The Foundation has final discretion on the investment and reinvestment of the assets, which are held in "pooled fund" investments. Proportional investment earnings less customary and usual fees are currently being reinvested in the fund according to the terms of the agreement dated February 22, 2001. Future investment earnings will always be distributed or allocated to Camp Watcha Wanna Do, Ltd. In accordance with FASB ASC 958-20-15 the original funds transferred by CWWD plus allocated net earnings, have been recorded as an asset of $89,736 and $81,401 at December 31, 2025 and 2024, respectively.

NOTE 6 – Community Foundation of Greater Fort Wayne (Continued)

This balance does not include the additional two funds raised by the Foundation on behalf of CWWD for which the Foundation has retained variance power. The most recent accounting, dated December 31, 2024, received from the Foundation indicated that $922,151 and $835,807 was being held for and invested on behalf of CWWD at December 31, 2025 and 2024, respectively for the Agency Endowment Fund #1, and $25,788 and $23,876 at December 31, 2025 and 2024, respectively, for the CWWD Scholarship Fund. This asset is not recorded as an asset of CWWD.

Net investment income consists of activity within this account and within the unrestricted investment account. Total net investment income consisted of the following:

	2025	2024
Dividends and interest	$ 13,358	$ 11,333
Realized gains	566	2,322
Unrealized gains	7,635	1,273
Investment management fees	(191)	(366)
	$ 21,368	$ 14,562

NOTE 7 – Endowment

Camp Watcha Wanna Do, Ltd.'s endowment consists of one fund held at the Community Foundation of Greater Fort Wayne. See Note 7. As required by accounting principles generally accepted in the United States of America (GAAP), net assets associated with permanently restricted funds, including designated funds, are classified and reported based on the existence or absence of donor-imposed restrictions.

CWWD has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift, as of the gift date of the donor permanently restricted funds absent explicit donor stipulations to the contrary. As a result of this interpretation, CWWD classifies as permanently restricted net assets (a) the original value of gifts, (b) the original value of subsequent gifts, and (c) accumulations made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted fund that is not classified in permanently restricted net assets is classified as designated assets until those amounts are appropriated for expenditure by CWWD in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the organization considers the following factors in making a determination to appropriate or accumulate donor-restricted funds:

The duration and preservation of the fund
The purposes of the organization and the donor-restricted fund
General economic conditions
The possible effect of inflation and deflation
The expected total return from income and the appreciation of investments
Other resources of the organization
The investment policies of the organization

NOTE 7 – Endowment (Continued)

Endowment net asset composition by type of fund as of December 31, 2025, is as follows:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 89,736	$	$ 89,736

Endowment net asset composition by type of fund as of December 31, 2024, is as follows:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 81,401	$	$ 81,401

Changes in endowment net assets for the year ended December 31, 2025, are as follows:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets - beginning of year	$ 81,401	$	$ 81,401
Contributions			-
Investment return:			
Dividends, interest and realized and unrealized investment gains	11,824		11,824
Total income	11,824	-	11,824
Appropriation of endowment assets for expenditures	(3,489)		(3,489)
Endowment net assets - end of year	$ 89,736	$ -	$ 89,736

Changes in endowment net assets for the year ended December 31, 2024, are as follows:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets - beginning of year	$ 75,337	$	$ 75,337
Contributions			-
Investment return:			
Dividends, interest and realized and unrealized investment gains	6,430		6,430
Total income	6,430	-	6,430
Appropriation of endowment assets for expenditures	(366)		(366)
Endowment net assets - end of year	$ 81,401	$ -	$ 81,401

NOTE 8 – Net Assets With Donor Restrictions

At December 31, 2024, net assets with donor restrictions consists of amounts received for the 2025 camp of $1,650. This was utilized in the year ending December 31, 2025.

NOTE 9 – Availability and Liquidity

The following reflects CWWD's financial assets as of December 31, 2025 and 2024, reduced by amounts not available for general use because of donor imposed restrictions within one year of the balance sheet date.

	December 31, 2025	December 31, 2024
Financial asset at year-end:		
Cash and cash equivalents	$ 462,971	$ 416,441
Less amounts not available for general expenditures within one year:		
Donor imposed restrictions (excludes those for general operations)	-	(1,650)
Financial assets available to meet cash needs for general expenditures within one year	$ 462,971	$ 414,791

NOTE 10 – Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 28, 2026, the date the financial statements were available to be issued.