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

October 23, 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 September 30, 2026, and the related Statement of Activities for September 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 September 30, 2026.

Susan Colley, CPA, P.A.
Lake Placid, Florida
October 23, 2026

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

September 30, 2026

Assets

Current Assets		
Petty Cash	$	160.00
Cash - Vault		1,500.00
SouthState Bank Chkg 1968		159,029.60
Seacoast General Chkg 6347		6,271.63
Seacoast MM 4568		24.06
Crews Bank 1174		3,236.14
MidFlorida MM 6284		223,016.30
PNC Chkg Plus 6543		535.00
PNC MM 6551		8,877.82
Gulf Atlantic Checking 3165		106,560.86
Gulf Atlantic Activity 3168		15,153.07
Gulf Atlantic MM 0480		21,515.07
Accounts Receivable		49,073.86
Total Current Assets		594,953.41
Property, Plant & Equipment		
Land		810,854.09
Land Improvements		722,441.66
Buildings		912,990.97
Recreation Facilities		47,078.14
Equipment		300,976.75
Accumulated Depreciation		(531,447.00)
Total Property, Plant & Equipment		2,262,894.61
Other Assets		
SouthState CD's		79,663.94
PNC CD		96,292.50
Utility Deposits		4,731.00
Total Other Assets		180,687.44
Total Assets	$	3,038,535.46

Liabilities

Current Liabilities		
Prepaid Assessments	$	2,710.09
Season Pass Deposits		21,053.47
Income Tax Payable		14,032.00
Sales Tax Payable		397.94
Chase Credit Card Payable		5,326.65
Total Current Liabilities		43,520.15
Long-Term Liabilities		
Kubota Credit Corp		19,662.47
Total Long-Term Liabilities		19,662.47
Total Liabilities	$	63,182.62

See accountant's compilation report

Interim Statement - Unadjusted for Year-End

Camp Florida Property Owners Association, Inc.

Statement of Financial Position

September 30, 2026

	Net Assets	
Net Assets		
Fund balance, beginning		2,701,835.92
Change in Net Assets		273,516.92
Total Net Assets		2,975,352.84
Total Liabilities And Net Assets	$	3,038,535.46

Camp Florida Property Owners Association, Inc.

Statements of Activities and Changes in Net Assets
For the month and nine months ended September 30, 2026

	Current	Year to date
Revenues, Gains, And Other Support		
Assessment Income	$ 161,190.00	$ 644,760.00
Total Revenues, Gains, And Other Support	161,190.00	644,760.00
Gross Profit	161,190.00	644,760.00
Expenses And Losses		
Advertising	0.00	55.90
Bank Service Charges	0.00	254.90
Contract Labor	1,500.00	16,125.00
Dues and Subscriptions	24.00	544.99
Electric Expense	2,881.58	28,158.02
Estoppel Fees	100.00	1,300.00
Meals	112.22	201.04
Equipment Rental	0.00	3,294.88
Sanitation Expense	100.00	621.23
Fuel Expense	646.71	4,113.82
Insurance	3,967.04	55,101.92
Landscaping & Lawn Expense	1,830.10	5,025.17
Internet Expense	1,188.33	7,816.26
Licenses & Permits	700.00	5,987.62
Legal	45.00	4,817.11
Office Supplies	32.60	1,623.06
Pool Maintenance & Supplies	860.89	15,578.65
Payroll Fees	160.00	1,539.00
Payroll Tax Expense	1,006.47	13,285.14
Laundry Room Expense	41.83	437.86
Postage	10.24	1,266.82
Professional Fees	3,389.00	30,987.00
Taxes	0.00	14,032.00
Recreation Expense	288.87	37,985.18
R & M - General	1,164.44	15,464.61
R & M - Small Equipment	306.47	2,160.15
R & M - Electric/Plumbing	0.00	1,914.69
R & M - Air Conditioning	0.00	278.85
Salaries & Wages	18,838.78	174,032.58
Sales Tax Expense	408.14	5,178.19
Surveillance Expense	275.92	1,464.08
Supplies	500.85	8,419.86
Telephone	(23.17)	988.42
Travel	0.00	150.00
Tools Expense	12.89	308.73
Uniform Expense	0.00	652.61
Utilities	0.00	35.20
Water & Sewer Expense	1,203.53	11,910.39
Total Expenses And Losses	41,572.73	473,110.93

Camp Florida Property Owners Association, Inc.

Statements of Activities and Changes in Net Assets
For the month and nine months ended September 30, 2026

	Current	Year to date
Income From Operations	119,617.27	171,649.07
Other Income		
Laundry Income	0.00	8,637.75
Recreation/Activities Income	0.00	46,965.00
Late Fee Income	(118.72)	1,027.08
Storage Lot Income	10,305.00	41,404.00
Estoppel Fees	150.00	1,950.00
Interest Income	1,087.21	9,361.55
Miscellaneous Income	10.20	1,340.47
Total Other Income	11,433.69	110,685.85
Other Expenses		
Suspense	(150.85)	0.00
Total Other Expenses	(150.85)	0.00
Income Before Provision For Taxes	131,201.81	282,334.92
Provision For Income Taxes		
Federal Income Tax	1,840.00	5,518.00
State Income Tax	1,100.00	3,300.00
Total Provision For Income Taxes	2,940.00	8,818.00
Change In Net Assets	128,261.81	273,516.92
Fund balance, beginning	2,847,091.03	2,701,835.92
Fund Balance, Ending	$ 2,975,352.84	$ 2,975,352.84