

Sonterra I Residential Condominium Community Inc.

Financial Statements

For the period ended December 31, 2025



LOTT, VERNON & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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Sonterra I Residential Condominium Community Inc.
304 Sonterra Blvd, Ste 100
Jarrell TX 76537

Management is responsible for the accompanying financial statements of Sonterra I Residential Condominium Community Inc., which comprise the statement of assets, liabilities and equity- tax basis as of December 31, 2025 and the related statement of revenues and expenses - tax basis, for the periods then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

LOTT, VERNON & COMPANY, P C
June 16, 2026

Sonterra I Residential Condominium Community Inc.

Statement of Assets, Liabilities and Equity

December 31, 2025

Assets

Current assets

Condo I- Operating Account	\$	57,743.76
Condo I- Capital Account (Road)		539,331.23
R Bank Operating Account		172,516.67
Undeposited Funds		624.00
Reserve		55,111.63
Total current assets		<u>825,327.29</u>

Total assets

\$ 825,327.29

Liabilities

Current liabilities

Accounts Payable	\$	25.00
Prepaid Monthly Dues		9,971.97
Total current liabilities		<u>9,996.97</u>

Total liabilities

\$ 9,996.97

Equity

Equity

Retained earnings, beginning		679,703.97
Net income (loss)		135,626.35
Total equity		<u>815,330.32</u>

Total liabilities and equity

\$ 825,327.29

Sonterra I Residential Condominium Community Inc.

Statement of Revenues and Expenses For the year ended December 31, 2025

Operating revenue

Monthly Dues	\$	211,208.77
Penalty		30,787.04
Member Transfer Fees		1,650.00
Member Working Capital Fee		1,500.00
Resale		2,200.00
Total operating revenue		<u>247,345.81</u>

General and administrative expenses

Bank Charges		45.00
Dues & Subscriptions		12,229.17
Postage		11,561.32
Insurance Expense		6,527.00
Landscaping and Groundskeeping		31,798.62
Property Management Fee		34,921.10
Office Expense		900.00
Professional Fees		6,477.81
Legal Fees		7,225.84
Repairs and Maintenance		75.00
Total general and administrative expenses		<u>111,760.86</u>

Total expenses 111,760.86

Income from operations 135,584.95

Other income

Interest Income		41.40
Total other income		<u>41.40</u>

Net income (loss) \$ 135,626.35