

BLUE RIDGE DWID

Balance Sheet

As of January 31, 2026

| | Jan 31, 26 |
|--------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| NATIONAL BANK OF ARIZONA ACCTS | |
| 6897-NBAZ WIFA Debt Service | 63,774.55 |
| 6905 NBAZ Capital Improvement | 52,860.16 |
| 6913 NBAZ WIFA L/P Savings | 92,858.61 |
| 6889 NBAZ Operating Account | 55,742.53 |
| Total NATIONAL BANK OF ARIZONA ACCTS | 265,235.85 |
| Total Checking/Savings | 265,235.85 |
| Other Current Assets | |
| 13-1411-Customer A/R | 28,447.96 |
| 1-1413 - Customer NSF charge ba | 91.18 |
| 13-1412 Allowence for Cr Loss | -5,000.00 |
| 13-1413 CONVERSION DIFFERENCES | 364.16 |
| PREPAID ACCOUNTS | |
| 162 Prepaid Electric Deposit | 1,134.81 |
| 162.2 Prepaid Insurance | 336.44 |
| Total PREPAID ACCOUNTS | 1,471.25 |
| Total Other Current Assets | 25,374.55 |
| Total Current Assets | 290,610.40 |
| Fixed Assets | |
| 303 FIXED ASSETS | |
| 303 Land & Land Rights | 16,000.00 |
| 304 Structures & Improvements | 58,954.49 |
| 307 Wells & Springs | 118,651.98 |
| 311 Pumping Equipment | 71,820.85 |
| 330.1 Storage Tanks | 219,039.96 |
| 331 Transmission & Distribution | 1,051,979.60 |
| 333 Services | 92,501.17 |
| 334 Meters & Meter Installation | 448,401.91 |
| 335 Hydrants | 142,092.40 |
| 340 Office Furnature/Equip | 2,152.42 |
| 341 Transportation Equipment | 1,385.08 |
| 348 Other Tangible Property | 94.64 |
| Total 303 FIXED ASSETS | 2,223,074.50 |
| ACCUMULATED DEPRECIATION | |
| 108-304 A/D-Structures & Improv | -19,096.53 |
| 108-307 A/D Wells & Springs | -22,629.73 |
| 108-311 A/D Pumping Equipment | -19,942.93 |
| 108-330.1 A/D Storage Tanks | -32,847.30 |
| 108-331 A/D Transmission/Distri | -88,323.90 |
| 108-333 A/D Services | -8,679.02 |
| 108-334 A/D Meter & Meter Insta | -11,845.97 |
| 108-335 A/D Hydrants | -19,168.81 |
| 108-341 A/D Transportation | 3,067.38 |
| 108-343 A/D Tools/Shop/Garage | -664.31 |
| 108-348 A/D Other Tangible | -16.79 |
| Total ACCUMULATED DEPRECIATION | -220,147.91 |
| Total Fixed Assets | 2,002,926.59 |
| Other Assets | |
| 174 Goodwill | 1,021,660.41 |
| 174.2 A/D Goodwill | -243,212.03 |
| Total Other Assets | 778,448.38 |
| TOTAL ASSETS | 3,071,985.37 |

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Accrual Basis

BLUE RIDGE DWID

Balance Sheet

As of January 31, 2026

| | Jan 31, 26 |
|---------------------------------------|---------------------|
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 22,242.25 |
| Total Accounts Payable | 22,242.25 |
| Other Current Liabilities | |
| 13-2341 Meter Deposit | 38,351.00 |
| 13-2362-Incorrect Sales Tax | -5,027.16 |
| 13-2363 Cust Security Deposits | 11,209.51 |
| Total Other Current Liabilities | 44,533.35 |
| Total Current Liabilities | 66,775.60 |
| Long Term Liabilities | |
| 224 L/T Loan WIFA | 2,111,253.00 |
| 225 · L/T WIFA #2 (450K) | 449,999.51 |
| 271 Contributions in Aid Const | 402,500.00 |
| Total Long Term Liabilities | 2,963,752.51 |
| Total Liabilities | 3,030,528.11 |
| Equity | |
| Retained Earnings | 35,212.24 |
| Net Income | 6,245.02 |
| Total Equity | 41,457.26 |
| TOTAL LIABILITIES & EQUITY | 3,071,985.37 |