

Kayak Estates Water LLC  
Opening Journal Entry

Account Number	Sub-Account Number	Description	Debit	Credit
101	304	Structures & improvements	6,536.00	
101	307	Wells and springs	78,319.00	
101	310	Power generation equipment	45,367.00	
101	311	Pumping equipment	142,001.00	
101	330	Distribution reservoirs & tanks	158,690.00	
101	331	Transmission & distribution mains	1,266,792.00	
101	334	Meters	62,141.00	
108		Accumulated depreciation		1,046,595.00
232		Notes payable		207,000.00
201		Members equity		250,000.00
271		Contributions In Aid of Construction		158,128.00
		Acquisition adjustment		98,123.00
Totals			<u>1,759,846.00</u>	<u>1,759,846.00</u>