

ILIAD WATER SERVICES, INC.
 JOURNAL ENTRY FOR MERGER

7/31/2015

	DEBIT	CREDIT
Checking-Fragaria	8,133.23	
Checking-Marbello	2,737.87	
Checking-Cherry Creek	5,262.34	
Water system-Fragaria	418,265.00	
Water system-Marbello	197,992.00	
Water system-Cherry Creek	282,890.00	
Water system-Lowper	215,387.00	
Accum. Depr.-Fragaria		195,909.00
Acum. Depr.-Marbello		118,647.00
Accum. Depr.-Cherry Creek		165,957.00
Accum. Depr.-Lowper		72,997.00
CIAC-Fragaria		62,303.00
CIAC Accum Amort-Fragaria	16,229.00	
CIAC-LOWPER		47,424.00
CIAC Accum Amort-Lowper	12,117.00	
Notes payable-Investors-Fragaria		208,930.00
Notes payable-Iliad- Fragaria		68,799.00
Notes payable-Investors-Marbello		197,453.00
Notes payable-Iliad- Marbello		120,874.00
Accounts payable-Marbello-Water services		66,794.57
Accounts payable-Marbello-investors		899.29
Notes payable-Iliad-Cherry Creek		149,411.00
Notes payable-Iliad-Lowper		52,171.00
Notes payable-Investors-Lowper		44,401.00
Retained earnings	413,956.42	
	1,572,969.86	1,572,969.86