Statement of Changes in Members' Equity

Bluewater Kayak Tours LLC | Multi-member LLC – fiscal year 2026

LLC name	Bluewater Kayak Tours LLC	**Fiscal year**	1 Jan – 31 Dec 2026
State of formation	Oregon	**Members**	3 (40% / 30% / 30%)

MEMBERS' CAPITAL ACCOUNTS (USD)				
Movement	**Member 1 – A. Reyes**	**Member 2 – T. Lund**	**Member 3 – P. Shah**	**Total**
Opening balance, 1 Jan 2026	60,000.00	45,000.00	15,500.00	120,500.00
Capital contributions	0.00	10,000.00	0.00	10,000.00
Allocated net income	21,600.00	16,200.00	16,200.00	54,000.00
Distributions	(12,000.00)	(9,000.00)	(9,000.00)	(30,000.00)
Guaranteed payments adjustment	0.00	0.00	2,500.00	2,500.00
Closing balance, 31 Dec 2026	**69,600.00**	**62,200.00**	**25,200.00**	**157,000.00**

MEMBER ACKNOWLEDGEMENTS

- Allocations follow Article 6 of the Operating Agreement (40/30/30).
- Distributions were approved at the quarterly members' meetings.
- Closing balances agree to the members' equity section of the balance sheet.

Managing member | Member | Member

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