

Return of Organization Exempt From Income Tax

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2005 calendar year, or tax year beginning MAY 1, 2005 **and ending** APR 30, 2006

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or prnt or type See Specific Instructions	C Name of organization CEDARPINES PARK MUTUAL WATER COMPANY		D Employer identification number 95-0612820
		Number and street (or P O box if mail is not delivered to street address) Room/suite P. O. BOX 9259		E Telephone number (909) 338-1821
		City or town, state or country, and ZIP + 4 CEDARPINES PARK, CA 92322		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates N/A

H(c) Are all affiliates included? N/A Yes No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number N/A

G Website: N/A

J Organization type (check only one) 501(c) (12) (insert no) 4947(a)(1) or 527

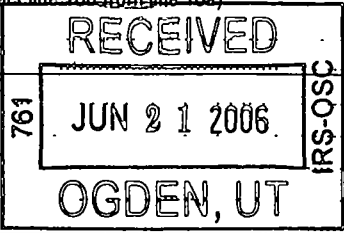
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 546,513.

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a			
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)			1d	0.
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	390,184.
3	Membership dues and assessments			3	149,433.
4	Interest on savings and temporary cash investments			4	6,896.
5	Dividends and interest from securities			5	
6a	Gross rents	6a			
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
7	Other investment income (describe _____)			7	
8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
b	Less: cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			8d	
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
11	Other revenue (from Part VII, line 103)			11	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	546,513.
13	Program services (from line 44, column (B))			13	
14	Management and general (from line 44, column (C))			14	
15	Fundraising (from line 44, column (D))			15	
16	Payments to affiliates (attach schedule)			16	
17	Total expenses (add lines 16 and 44, column (A))			17	572,676.
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-26,163.
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	1,836,270.
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 1			20	26,400.
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	1,836,507.



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Handwritten marks: '4' and a signature.

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ <u>0</u> . noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc.	3,300.			
26 Other salaries and wages	150,297.			
27 Pension plan contributions				
28 Other employee benefits	18,424.			
29 Payroll taxes	13,831.			
30 Professional fundraising fees				
31 Accounting fees	5,088.			
32 Legal fees	1,252.			
33 Supplies	6,503.			
34 Telephone	5,002.			
35 Postage and shipping	5,212.			
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest	66,210.			
42 Depreciation, depletion, etc. (attach schedule)	128,985.			
43 Other expenses not covered above (itemize):				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
f _____	43f			
g SEE STATEMENT 2	43g	168,572.		
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	572,676.		

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A , (ii) the amount allocated to Program services \$ N/A ,
 (iii) the amount allocated to Management and general \$ N/A , and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► SEE STATEMENT 3	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts; but optional for others.)
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	
a CEDARPINES PARK MUTUAL WATER COMPANY PROVIDES WATER TO ITS MEMBERSHIP.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
b	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
c	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
d	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
e Other program services (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	

Part IV Balance Sheets (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	347,836.	46 386,563.
	47 a Accounts receivable	47a 141,132.	
	b Less: allowance for doubtful accounts	47b	47c 141,132.
	48 a Pledges receivable	48a	
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52 9,187.
	53 Prepaid expenses and deferred charges		53 15,621.
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54 14,102.
	55 a Investments - land, buildings, and equipment: basis	55a	
b Less: accumulated depreciation	55b	55c	
56 Investments - other		56	
57 a Land, buildings, and equipment: basis	57a 4,707,298.		
b Less: accumulated depreciation STMT 4	57b 1,873,454.	57c 2,906,830.	
58 Other assets (describe CONSTRUCTION IN PROGRESS)		58 8,913.	
59 Total assets (must equal line 74). Add lines 45 through 58		59 3,418,715.	
60 Accounts payable and accrued expenses		60 65,493.	
61 Grants payable		61 79,465.	
62 Deferred revenue		62	
63 Loans from officers, directors, trustees, and key employees		63	
64 a Tax-exempt bond liabilities		64a	
b Mortgages and other notes payable		64b 1,516,952.	
65 Other liabilities (describe)		65 1,492,256.	
66 Total liabilities. Add lines 60 through 65)		66 1,582,445.	
67 Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67 Unrestricted		67	
68 Temporarily restricted		68	
69 Permanently restricted		69	
70 Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
70 Capital stock, trust principal, or current funds		70 246,881.	
71 Paid-in or capital surplus, or land, building, and equipment fund		71 1,193,816.	
72 Retained earnings, endowment, accumulated income, or other funds		72 395,573.	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		73 1,836,270.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		74 3,418,715.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12). Add lines c and d		e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	N/A
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify): _____	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify): _____	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
ROBERT FRIEDMAN 350 W 5TH STREET, STE 101 SAN BERNARDINO, CA 92401	PRESIDENT 4.00	750.	0.	0.
WILFRED W. STEINER P O BOX 9165 CEDARPINES PARK, CA 92322	VICE PRESIDENT 4.00	800.	0.	0.
PERRY DAHLSTROM P O BOX 1629 CRESTLINE, CA 92325	DIRECTOR 2.00	650.	0.	0.
PAT MORRISSEY P O BOX 3346 CRESTLINE, CA 92325	DIRECTOR 2.00	600.	0.	0.
HOWARD MC LEOD P O BOX 5067 CRESTLINE, CA 92325	DIRECTOR 2.00	500.	0.	0.

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include 75a (0 meetings), 75b (X), 75c (X), and 75d (X).

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans, (E) Expense account and other allowances. Row 1 contains 'NONE'.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include 76 (X), 77 (X), 78a (X), 78b (N/A), 79 (X), 80a (X), and 81b (X).

Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
	b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b	N/A	
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?		
	83a	N/A	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
	83b	N/A	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
	85b	N/A	
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	539,617.
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	6,896.
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> N/A, section 4912 <input type="checkbox"/> N/A, section 4955 <input type="checkbox"/> N/A		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	N/A
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> NONE		
b	Number of employees employed in the pay period that includes March 12, 2005	90b	3
91 a	The books are in care of <input type="checkbox"/> TERRY MABILE Telephone no <input type="checkbox"/> (909) 338-1821 Located at <input type="checkbox"/> 21853 CRESTFOREST DR., CEDARPINES PARK, CA ZIP + 4 <input type="checkbox"/> 92322		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="checkbox"/> N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country <input type="checkbox"/> N/A	91c	X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a WATER SALES					360,754.
b CONNECTION CHARGES					28,250.
c TRANSFER FEES					1,180.
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					149,433.
95 Interest on savings and temporary cash investments			14	6,896.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		6,896.	539,617.
105 Total (add line 104, columns (B), (D), and (E))					546,513.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 5

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (a), file Form 8870 and Form 4720 (see instructions).

Please Sign Here

Under penalties of perjury, I declare that I have prepared this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: 6/15/06

Type or print name and title: *WILFRED W. STANLEY JR.*

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 6-8-06

Check if self-employed:

Preparer's SSN or PTIN: _____

Firm's name (or yours if self-employed), address, and ZIP + 4: ROGERS, ANDERSON, MALODY & SCOTT, LLP
290 N D STREET, SUITE 300
SAN BERNARDINO, CA 92401

EIN: _____

Phone no: (909) 889-0871

Asset Number	Description of property					Cost or other basis	Basis reduction	Accumulated depreciation/amortization	Current year deduction
	Date placed in service	Method/IRC sec	Life or rate	Line No					
1	PROGRAM SERVICES								0.
2	LAND								
	VARIABLE	SSL	.000	16		53,682.			0.
3	BUILDINGS AND PAVING								
	VARIABLE	SSL	.000	16		186,105.		73,130.	5,459.
4	OFFICE FURNITURE AND EQUIP								
	VARIABLE	SSL	.000	16		58,763.		48,796.	2,975.
5	TANKS, PUMPS AND MISC EQUIP								
	VARIABLE	SSL	.000	16		1,370,506.		527,623.	52,782.
6	PIPELINES								
	VARIABLE	SSL	.000	16		2,737,511.		858,143.	64,336.
7	TRUCKS AND TRACTORS								
	VARIABLE	SSL	.000	16		113,280.		113,280.	0.
8	WELLS								
	VARIABLE	SSL	.000	16		44,834.		26,735.	1,354.
9	METERS AND METER BOXES								
	VARIABLE	SSL	.000	16		72,300.		63,888.	956.
10	FIRE HYDRANTS								
	VARIABLE	SSL	.000	16		70,317.		32,874.	1,123.
	* TOTAL 990 PAGE 2 DEPR								
						4,707,298.	0.	1,744,469.	128,985.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	1
DESCRIPTION		AMOUNT	
SHARES PURCHASED		26,400.	
TOTAL TO FORM 990, PART I, LINE 20		26,400.	

FORM 990	OTHER EXPENSES				STATEMENT	2
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING		
PRODUCTION POWER	19,459.					
WATER ANALYSIS	1,173.					
PIPELINE MAINTENANCE	40,491.					
TOOLS AND SHOP EXPENSE	7,384.					
TRUCK AND TRACTOR EXP	15,205.					
TAXES - OTHER	7,619.					
FRANCHISE TAX	800.					
INSURANCE	38,028.					
UTILITIES	5,082.					
PERMITS	2,048.					
MISCELANEOUS	656.					
COMPUTER MAINTENANCE	2,691.					
OUTSIDE SERVICE	27,936.					
TOTAL TO FM 990, LN 43	168,572.					

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 3
PART III

EXPLANATION

AS STATED IN CODE SECTION 501 (C) (12) OF THE INTERNAL REVENUE CODE, MUTUAL WATER COMPANIES ARE EXEMPT FROM THE PAYMENT OF FEDERAL INCOME TAXES.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 4

Table with 4 columns: DESCRIPTION, COST OR OTHER BASIS, ACCUMULATED DEPRECIATION, BOOK VALUE. Rows include LAND, BUILDINGS AND PAVING, OFFICE FURNITURE AND EQUIP, TANKS, PUMPS AND MISC EQUIP, PIPELINES, TRUCKS AND TRACTORS, WELLS, METERS AND METER BOXES, FIRE HYDRANTS, and a TOTAL TO FORM 990, PART IV, LN 57.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 5

Table with 2 columns: LINE, EXPLANATION OF RELATIONSHIP OF ACTIVITIES. Rows 93A, 93B, 93C, and 94 explain water sales, connection charges, transfer fees, and assessments.