

Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2007

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)

Open to Public Inspection

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

A For the 2007 calendar year, or tax year beginning MAY 1, 2007 **and ending** APR 30, 2008

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
CEDARPINES PARK MUTUAL WATER COMPANY
 Number and street (or P O box if mail is not delivered to street address) Room/suite
P. O. BOX 9259
 City or town, state or country, and ZIP + 4
CEDARPINES PARK, CA 92322

D Employer identification number
95-0612820

E Telephone number
(909) 338-1821

F Accounting method: Cash Accrual
 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

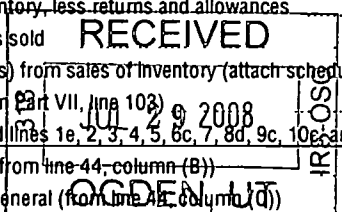
K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **▶** 596,860.

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

		1a		1b		1c		1d		1e		
Revenue	1 Contributions, gifts, grants, and similar amounts received											
	a Contributions to donor advised funds											
	b Direct public support (not included on line 1a)											
	c Indirect public support (not included on line 1a)											
	d Government contributions (grants) (not included on line 1a)											
	e Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)										<u>0.</u>	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)										<u>434,033.</u>	
	3 Membership dues and assessments										<u>151,859.</u>	
	4 Interest on savings and temporary cash investments										<u>9,768.</u>	
	5 Dividends and interest from securities											
Revenue	6 a Gross rents											
	b Less rental expenses											
	c Net rental income or (loss) Subtract line 6b from line 6a											
	7 Other investment income (describe ▶ _____)											
	8 a Gross amount from sales of assets other than inventory	(A) Securities										
		(B) Other										
		8a									<u>1,200.</u>	
	b Less cost or other basis and sales expenses											
	c Gain or (loss) (attach schedule)											
	8c										<u>1,200.</u>	
d Net gain or (loss) Combine line 8c, columns (A) and (B)										<u>STMT 1</u> <u>1,200.</u>		
8d												
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ _____ of contributions reported on line 1b)											
	b Less direct expenses other than fundraising expenses											
	9a											
9b												
9c												
10 a Gross sales of inventory, less returns and allowances												
	b Less cost of goods sold											
	10a											
10b												
10c												
11 Other revenue (from Part VII, line 10a)												
11												
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11											<u>596,860.</u>	
12												
Expenses	13 Program services (from line 44, column (B))											
	14 Management and general (from line 44, column (D))											
	15 Fundraising (from line 44, column (D))											
	16 Payments to affiliates (attach schedule)											
	16											
17 Total expenses. Add lines 16 and 44, column (A)											<u>682,681.</u>	
17												
18 Excess or (deficit) for the year. Subtract line 17 from line 12											<u>-85,821.</u>	
18												
19 Net assets or fund balances at beginning of year (from line 73, column (A))											<u>1,807,732.</u>	
19												
20 Other changes in net assets or fund balances (attach explanation)											<u>SEE STATEMENT 2</u> <u>8,000.</u>	
20												
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20											<u>1,729,911.</u>	
21												



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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
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> •) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other 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)				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A	2,950.			
b Compensation of former officers, directors, key employees, etc listed in Part V-B	0.			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	179,479.			
27 Pension plan contributions not included on lines 25a, b, and c	6,998.			
28 Employee benefits not included on lines 25a - 27	16,362.			
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	10,750.			
32 Legal fees	1,380.			
33 Supplies	6,010.			
34 Telephone	6,212.			
35 Postage and shipping	4,340.			
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest	65,511.			
42 Depreciation, depletion, etc. (attach schedule)	146,145.			
43 Other expenses not covered above (itemize):				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g SEE STATEMENT 3	236,544.			
44 Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	682,681.			

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 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	384,245.	46	294,753.
	47 a Accounts receivable	169,953.		
	b Less: allowance for doubtful accounts		47c	169,953.
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use	12,090.	52	9,505.
	53 Prepaid expenses and deferred charges	9,284.	53	9,378.
	54 a Investments - publicly-traded securities			
	b Investments - other securities			
55 a Investments - land, buildings, and equipment: basis				
b Less: accumulated depreciation		55c		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	4,846,114.			
b Less: accumulated depreciation STMT 5	2,104,045.	2,762,843.	57c	2,742,069.
58 Other assets, including program-related investments (describe ► CONSTRUCTION IN PROGRESS)	23,400.	58	49,730.	
59 Total assets (must equal line 74). Add lines 45 through 58	3,360,460.	59	3,275,388.	
Liabilities	60 Accounts payable and accrued expenses	84,472.	60	102,670.
	61 Grants payable		61	
	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	1,468,256.	64b	1,442,807.
	65 Other liabilities (describe ►)		65	
66 Total liabilities. Add lines 60 through 65	1,552,728.	66	1,545,477.	
Net Assets or Fund Balances	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	
	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	312,531.	70	320,531.
	71 Paid-in or capital surplus, or land, building, and equipment fund	1,193,816.	71	1,193,816.
	72 Retained earnings, endowment, accumulated income, or other funds	301,385.	72	215,564.
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)	1,807,732.	73	1,729,911.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73	3,360,460.	74	3,275,388.

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	600.	0.	0.
WILFRED W. STEINER P O BOX 9165 CEDARPINES PARK, CA 92322	VICE PRESIDENT 4.00	650.	0.	0.
PERRY DAHLSTROM P O BOX 1629 CRESTLINE, CA 92325	TREASURER 2.00	650.	0.	0.
RONALD ALBRIGHT P O BOX 9259 CRESTLINE, CA 92325	DIRECTOR 2.00	400.	0.	0.
HOWARD MC LEOD P O BOX 5067 CRESTLINE, CA 92325	SECRETARY 2.00	450.	0.	0.
PAT MORRISSEY P O BOX 3346 CEDARPINES PARK, CA 92325	DIRECTOR 2.00	200.	0.	0.

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?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> 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 a	501(c)(4), (5), or (6). 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 585,892.		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
	87b 10,968.		
88 a	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		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A, section 4912 N/A, section 4955 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		
	0.		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		
	0.		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
	89g		
90 a	List the states with which a copy of this return is filed		
	NONE		
b	Number of employees employed in the pay period that includes March 12, 2007	90b	3
91 a	The books are in care of TERRY MABILE Telephone no. (909) 338-1821 Located at 21853 CRESTFOREST DR., CEDARPINES PARK, CA ZIP + 4 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	91b	X
	N/A		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c Yes No

If "Yes," enter the name of the foreign country **N/A**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here

and enter the amount of tax-exempt interest received or accrued during the tax year

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					395,820.
b CONNECTION CHARGES					37,500.
c TRANSFER FEES					713.
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					151,859.
95 Interest on savings and temporary cash investments			14	9,768.	
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			01	1,200.	
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.		10,968.	585,892.
105 Total (add line 104, columns (B), (D), and (E))					596,860.

Note: Line 105 plus line 1e, 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 6

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 (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13). N/A

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

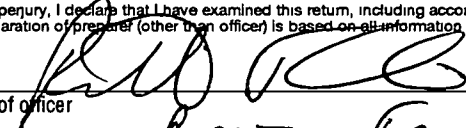
				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					


107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

				Yes	No
(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer		
a					
b					
c					
Totals					

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Under penalties of perjury, I declare that I have examined 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.

Please Sign Here:  Date: 7/21/08
 Type or print name and title: ROBERT FRIEDMAN

Paid Preparer's Use Only: Preparer's signature:  Date: 7/14/08 Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. X):
 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

FORM 990 **GAIN (LOSS) FROM SALE OF OTHER ASSETS** **STATEMENT** **1**

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED		
DODGE TRUCK	10/09/91	07/24/07	PURCHASED		
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	1,200.	24,879.	0.	24,879.	1,200.
TO FM 990, PART I, LN 8	1,200.	24,879.	0.	24,879.	1,200.

FORM 990 **OTHER CHANGES IN NET ASSETS OR FUND BALANCES** **STATEMENT** **2**

DESCRIPTION	AMOUNT
SHARES PURCHASED	8,000.
TOTAL TO FORM 990, PART I, LINE 20	8,000.

FORM 990 **OTHER EXPENSES** **STATEMENT** **3**

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
PRODUCTION POWER	27,334.			
WATER ANALYSIS	11,134.			
PIPELINE MAINTENANCE	47,085.			
TOOLS AND SHOP EXPENSE	5,825.			
TRUCK AND TRACTOR EXP	24,423.			
TAXES - OTHER	9,352.			
FRANCHISE TAX	800.			
INSURANCE	22,267.			
UTILITIES	3,987.			
PERMITS	2,022.			
MISCELANEOUS	1,060.			
COMPUTER MAINTENANCE	3,476.			
OUTSIDE SERVICE	44,577.			
COST OF WATER	33,202.			
TOTAL TO FM 990, LN 43	236,544.			

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 4
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 5

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
LAND	53,682.	0.	53,682.
BUILDINGS AND PAVING	187,554.	90,362.	97,192.
OFFICE FURNITURE AND EQUIP	58,763.	57,317.	1,446.
TANKS, PUMPS AND MISC EQUIP	1,494,435.	695,051.	799,384.
PIPELINES	2,737,511.	1,050,528.	1,686,983.
TRUCKS AND TRACTORS	126,716.	77,207.	49,509.
WELLS	44,834.	30,797.	14,037.
METERS AND METER BOXES	72,302.	66,606.	5,696.
FIRE HYDRANTS	70,317.	36,177.	34,140.
TOTAL TO FORM 990, PART IV, LN 57	4,846,114.	2,104,045.	2,742,069.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 6

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	WATER SALES ARE OUR EXEMPT PURPOSE, WE ARE A MUTUAL WATER COMPANY.
93B	CONNECTION CHARGES BENEFIT OUR MEMBERS BY ENABLING THEM TO HOOK UP TO THE WATER SYSTEM.
93C	TRANSFER FEES ENABLE SHAREHOLDERS TO TRANSFER SERVICES AND SHARES TO NEW SHAREHOLDERS.
94	ASSESSMENTS RECEIVED IN EXCHANGE FOR MEMBER BENEFITS, SUCH AS REPAIRS TO THE SYSTEM, AND FUND OPERATING COSTS.