

SCHEDULE E-2
DESCRIPTION OF LOW-INCOME RATE ASSISTANCE PROGRAMS

For all low income rate assistance programs offered by water utility, provide detailed responses to the following items:

1. *Brief description of each low-income rate assistance program provided, by district. This shall include but is not limited to the percent of discount, the dollar amount of discount, what rate is discounted (service charge, quantity, or total bill), qualifying income level, dollar rate increase to remaining customers to pay for this program.*

In 2005, San Gabriel Valley Water Company (“San Gabriel”) initiated separate but identical low income assistance programs in each of its two ratemaking divisions. To qualify for the Customer Assistance Program “CAP” program, a customer must be within the Residential class, reside in a single family dwelling or duplex, be served through a 1-inch or smaller meter, and have a household income within the standards published annually by the California Public Utilities Commission. Customers also automatically qualify for the CAP program if they have qualified for the Energy Utility CARE Program. The monthly fixed-charge discounts below were established by D.24-03-005 for the Los Angeles County Division and for the Fontana Water Company Division.

<u>Meter Size</u>	<u>LA County</u>	<u>Fontana</u>
5/8” x 3/4”	\$10.35	\$10.35
3/4”	\$10.35	\$10.35
1”	\$10.35	\$10.35

In the Los Angeles County division, forecasted costs are recovered through a \$0.3029/Ccf surcharge billed to non-CAP customers, subject to later true-up. In the Fontana Water Company division, forecasted costs are recovered through a \$0.3330/Ccf surcharge billed to non-CAP customers, subject to later true-up.

2. *Participation rate for Year 2025 (as a percent of total residential customers served).*

At year end, 21,694 customers or 54.8% of the adopted 39,622 residential single-family customers with a 1-inch or smaller meter qualified for the CAP program in the Los Angeles County division, and 25,033 customers or 57.6% of the adopted 43,488 residential single-family customers with a 1-inch or smaller meter qualified for the CAP program in the Fontana Water Company division.

3. *Details of balancing or memorandum account authorized to record expenses incurred and revenues collected for low income rate assistance program.*

At year end, the total undercollected balance in the CAP balancing accounts was \$1,536,395.

SCHEDULE E-3
DESCRIPTION OF WATER CONSERVATION PROGRAMS

San Gabriel Valley Water Company (“San Gabriel” or the “Company”) hereby provides responses to Schedule E-3 of the Annual Report, Description of Water Conservation Programs in conformance with Commission Decision No. 11-05-004.

1. Provide a brief description of each water conservation program offered by the water company, by district. This description shall include, but not limited to the type of program offered (such as provision of low-flow plumbing fixtures, leak detection, leak repair, written water conservation tips, or other similar programs to its customer, whether offered with a third party, whether direct install or rebate, and length of time the program was offered.

Los Angeles County Division

- 1) Recycled Water – In 2025, the Company partnered with Upper San Gabriel Valley Municipal Water District (“Upper District”) and Central Basin Municipal Water District (“Central Basin”) to deliver recycled water to various customers for non-potable landscape irrigation in place of limited drinking water supplies.
- 2) Low-Flow Plumbing Fixture Rebates – The Company offers its residential customers a rebate on high-efficiency clothes washers, landscape rotating nozzles, and weather-based irrigation controllers. The Company offers its commercial, industrial, and institutional (“CII”) customers a rebate on large rotary nozzles, high-efficiency toilets (“HET”), zero water urinals, pH-cooling tower conductivity controllers, dry vacuum pumps, connectionless food steamers, and ice-making machines.
- 3) Large Landscape Irrigation Efficiency – The Company facilitates the installation of wireless irrigation management systems to assist large landscape customers with monitoring water usage and reducing their irrigation demands.
- 4) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a CII Audit Report that describes the needed improvements and resulting estimated water savings.
- 5) CII Retrofit – The Company provides financial assistance for CII customers to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 6) HET Distribution – The Company hired contractors to deliver HET to residential customers. Each residential customer is eligible to receive a maximum of two HETs per household and have them installed within one month. After a month, participants of the program are subject to a random inspection. The contractor will offer installation to customers who is currently participating in the Company’s CARE program.

- 7) Conservation Outdoor Drip Kits – Drip irrigation kit connects to an outside faucet or a garden hose and covers up to 150 square feet. The Kit includes: ¾ inch backflow emitters with the same flow rate, a ¾ inch backflow preventer, ¾ inch 25 PSI pressure regulator, ¾ inch swivel adapter, 50 feet of premium ½ inch drip tubing, 50 feet of ¼ inch micro tubing, PC drip emitters with twenty 1-Gallons Per Hour (“GPH”), two 0.5-GPH, two 2-GPH and two 4-GPH PC drip emitters, and all the necessary parts needed to complete the installation.
- 8) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 9) SoCal Gas – Low Income Residential High Efficiency Clothes Washer Rebate Program with Southern California Gas Company. The Gas Company determines customer eligibility based on income level and then installs a new high-efficiency clothes washer.
- 10) Weather Based Irrigation Controller (“WBIC”) and High Efficiency Nozzle Residential and commercial Retrofit and Installation Program – The Company hired LAMK International, Inc. to evaluate the customer’s existing irrigation system and to install the WBIC’s and nozzles. Upon completion of the retrofit and installation, LAMK confirms that the irrigation system is working properly and trains the customer on their new WBIC, including how to adjust and program it.
- 11) Create Your Garden Program – This program provides residential customers with assistance in renovating their front yards to drought-tolerant gardens to conserve water. The Company’s contractor would provide all the irrigation fixtures, plants, mulch, and landscape design for the program and offer instructional assistance to the customers. Customers are responsible for all labor costs.
- 12) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient.
- 13) School Conservation Education – The Company contracted with the EcoVoices to provide educational presentations in schools within its Los Angeles County division service area. EcoVoices provides all required instructional assistance, educational materials, and classroom presentations. A total of 12 presentations were completed during the 2025 school year.

Fontana Water Company Division

- 1) Low-Flow Plumbing Fixture Rebates – The Company offers its residential customers a rebate on high-efficiency clothes washers, landscape rotating nozzles, and weather-based irrigation controllers. The Company offers its commercial, industrial, and institutional (“CII”) customers a rebate on large rotary nozzles, high-efficiency toilets (“HET”), zero water urinals, pH-cooling tower conductivity controllers, dry vacuum pumps, connectionless food steamers, and ice-making machines.
- 2) Large Landscape Irrigation Efficiency – The Company facilitates the installation of wireless irrigation management systems to assist large landscape customers with monitoring water usage and reducing their irrigation demands.
- 3) CII Water Use Audit – The Company offers its CII customers a water audit to identify inefficient indoor water fixtures and outdoor irrigation systems that need to be retrofitted or replaced. Each customer receives a CII Audit Report that describes the needed improvements and resulting estimated water savings.
- 4) CII Retrofit – The Company provides financial assistance for CII customers to help offset the cost of implementing the improvements recommended in the CII Audit Reports.
- 5) HET Distribution – The Company hired contractors to deliver HET to residential customers. Each residential customer is eligible to receive a maximum of two HETs per household and have them installed within one month.
- 6) Conservation Outdoor Drip Kits – Drip irrigation kit connects to an outside faucet or a garden hose and covers up to 150 square feet. The Kit includes: ¾ inch backflow emitters with the same flow rate, a ¾ inch backflow preventer, ¾ inch 25 PSI pressure regulator, ¾ inch swivel adapter, 50 feet of premium ½ inch drip tubing, 50 feet of ¼ inch micro tubing, PC drip emitters with twenty 1-Gallons Per Hour (“GPH”), two 0.5-GPH, two 2-GPH and two 4-GPH PC drip emitters, and all the necessary parts needed to complete the installation.
- 7) Single-Family Residential Audits – The Company offers free water conservation surveys to assist residential customers who are interested in reducing their indoor and outdoor water usage.
- 8) HET Direct Installation for California Assistance Program for Water Customers – The Company works with EcoTech Services Inc. to provide and install a maximum of two HETs per eligible California Assistance Program for water customers.
- 9) Weather Based Irrigation Controller (“WBIC”) and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program – The Company hired EcoTech Services, Inc. to evaluate the customer’s existing irrigation system and to install the WBIC’s and nozzles. Upon completion of the retrofit and installation, EcoTech confirms that the irrigation system is working properly and trains the customer on their new WBIC, including how to make adjustments and program it.

- 10) Residential High Efficiency Clothes Washer Rebate Program with Southern California Gas Company. The Gas Company determines customer eligibility based on income level and then installs a new high efficiency clothes washer.
- 11) Residential Landscaping Do-It-Yourself Garden Program – The Company offers a Do-It-Yourself Garden Program that provides water-efficient garden kits to participating customers. The program promotes native landscaping and efficient irrigation techniques through self-guided installation and educational materials.
- 12) Education/Public Outreach – The Company participated in numerous local public events by providing water conservation materials and helping customers become more water efficient.

2. *For each water conservation program described above, prepare an estimated conservation savings report in the following basic format (If it is necessary to deviate from this table, provide estimated program savings).*

See Attachment 1 for details.

INFORMATION-ONLY CONSERVATION DATA REPORT

1. Baseline average (from 2003-2007 or 10-year baseline if it includes 2003-2007 and only includes years prior to the adoption of a conservation rate design) estimated monthly per customer or service connection consumption by ratemaking district, separated by customer class and meter size. If the water company elects to use a baseline in reliance on the Department of Water Resources methodology developed to implement SBX7-7 without calendar years 2003-2007, the water company shall attach workpapers to support the use of that baseline.

San Gabriel utilized the methodologies developed by Department of Water Resources to calculate baseline per capita water use expressed in gallons per capita per day (“GPCD”). These baselines, which are detailed in the company’s adopted 2020 Urban Water Management Plans on file with the Commission, are 158 GPCD for Los Angeles County division and 220 GPCD for Fontana Water Company.

2. Average estimated monthly per customer consumption in one hundred cubic feet by ratemaking district, separated by customer class and meter size.

San Gabriel’s conservation tiered rate design applies only to the residential single family customer classification.

Los Angeles County Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	341,214	32,038	10.7
3/4"	45,952	3,235	14.2
1"	65,850	5,471	12.0
1 1/2"	2,728	82	33.1
2"	1,817	29	62.7
3"	98	2	46.9

Fontana Water Company Division

Meter Size	Average Monthly Residential Consumption (Ccf)	Average Residential Connections	Average Monthly Consumption per Customer (Ccf)
5/8"	310,378	22,599	13.7
3/4"	2,125	163	13.1
1"	296,739	19,852	14.9
1 1/2"	417	8	55.0
2"	181	6	30.2

3. Comparison table including baseline and annual average estimated consumption by ratemaking district, separated by customer class and meter size, for each year following implementation of conservation rate designs, with the percentage reduction in consumption calculation by district and by customer class and meter size within in ratemaking district.

San Gabriel’s baseline per capita water use is 158 GPCD for the Los Angeles County division and 220 GPCD for the Fontana Water Company division. The method to calculate per capita water use in GPCD is not comparable to the annual average estimated consumption in hundred cubic feet. However, the following Table shows 2023 annual average consumption by ratemaking department.

Los Angeles County Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	4,094,571	32,038	127.8
3/4"	551,418	3,235	170.5
1"	790,201	5,471	144.4
1 1/2"	32,735	82	397.6
2"	21,804	29	751.9
3"	1,173	2	563.0

Fontana Water Company Division

Meter Size	Annual Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Annual Average Consumption (Ccf)
5/8"	3,724,538	22,599	164.8
3/4"	25,498	163	156.8
1"	3,560,467	19,849	179.4
1 1/2"	5,006	8	660.1
2"	2,171	6	361.8
3"	0	0	0.0

4) Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class, and the number of customers in each sub-grouping.

Los Angeles County Division			
	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	341,214	32,038	10.7
Tier 1	247,733	32,038	7.7
Tier 2	70,860	32,038	2.2
Tier 3	22,621	32,038	0.7
3/4"	45,952	3,235	14.2
Tier 1	26,783	3,235	8.3
Tier 2	11,784	3,235	3.6
Tier 3	7,385	3,235	2.3
1"	65,850	5,471	12.0
Tier 1	41,483	5,471	7.6
Tier 2	14,682	5,471	2.7
Tier 3	9,685	5,471	1.8
1 1/2"	2,728	82	33.1
Tier 1	748	82	9.1
Tier 2	539	82	6.5
Tier 3	1,441	82	17.5
2"	1,817	29	62.7
Tier 1	263	29	9.1
Tier 2	228	29	7.9
Tier 3	1,327	29	45.7
3"	98	2	46.9
Tier 1	21	2	10.0
Tier 2	21	2	10.0
Tier 3	56	2	26.9

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Customer Consumption (Ccf)	Average Residential Conservation Rate Connections	Monthly Average Consumption (Ccf)
5/8"	310,378	22,599	13.7
Tier 1	207,042	22,599	9.2
Tier 2	77,259	22,599	3.4
Tier 3	26,077	22,599	1.2
3/4"	2,125	163	13.1
Tier 1	1,449	163	8.9
Tier 2	483	163	3.0
Tier 3	193	163	1.2
1"	296,706	19,849	14.9
Tier 1	189,111	19,849	9.5
Tier 2	78,355	19,849	3.9
Tier 3	29,240	19,849	1.5
1 1/2"	417	8	55.0
Tier 1	79	8	10.4
Tier 2	70	8	9.2
Tier 3	268	8	35.4
2"	181	6	30.2
Tier 1	55	6	9.1
Tier 2	30	6	4.9
Tier 3	97	6	16.1
3"	0	0	0.0
Tier 1	0	0	0.0
Tier 2	0	0	0.0
Tier 3	0	0	0.0

5. Estimated monthly number of customers by district, monthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment, and number of customers reconnected.

Los Angeles County Division

	2025 Monthly Average
Total Residential Conservation Rate Customers	40,857
Disconnection Notices	Not Available
Disconnected for Non-Payment	629
Reconnected	612

Fontana Water Company Division

	Monthly Average
Total Residential Conservation Rate Customers	42,625
Disconnection Notices	Not Available
Disconnected for Non-Payment	910
Reconnected	870

6. Estimated monthly Best Management Practice (“BMP”) compliance costs, by district, separated by customer class, coverage goals, or flex track menu (by measure).

The estimated monthly BMP compliance cost for 2025 was \$1,321 for the Los Angeles County division and \$1,444.03 for the Fontana Water Company division.

7. Any other district-specific factor (such as changes in weather, increases in supply from recycled water, or economic factors) that might contribute to consumption changes.

San Gabriel’s Los Angeles County division delivered 1,730.68 acre feet (753,883 Ccf) of recycled water and Fontana Water Company division delivered 517 acre feet (225,068 Ccf) in 2025 to its CII customers. Recycled water is accounted for in the DWR per-capita water use calculation, and as such its increased use in place of potable water would lower GPCD water use.

INFORMATION-ONLY FILING LOW-INCOME DATA REPORT

1. Average estimated monthly per customer or service connection low-income customer consumption in one hundred cubic feet by ratemaking district, separated by meter size

Los Angeles County Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	197,464	17,873	11.0
3/4"	15,152	1,073	14.1
1"	23,774	2,158	11.0

Fontana Water Company Division

Meter Size	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	217,162	15,544	14.0
3/4"	803	58	13.9
1"	141,828	9,314	15.2
1 1/2"	4	0	9.2

2) Average estimated monthly consumption per tier or block separated by ratemaking district, by meter size, and by customer class for low-income customers and the number of customers in each sub-grouping.

Los Angeles County Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	197,464	17,873	11.0
Tier 1	142,874	17,873	8.0
Tier 2	42,161	17,873	2.4
Tier 3	12,429	17,873	0.7
3/4"	15,152	1,073	14.1
Tier 1	8,894	1,073	8.3
Tier 2	3,804	1,073	3.5
Tier 3	2,454	1,073	2.3
1"	23,774	2,158	11.0
Tier 1	16,365	2,158	7.6
Tier 2	4,982	2,158	2.3
Tier 3	2,428	2,158	1.1

Fontana Water Company Division

	Average Monthly Residential Conservation Rate Low-Income Consumption (Ccf)	Average Low-Income Residential Conservation Rate Connections	Average Monthly Consumption (Ccf)
5/8"	217,162	15,544	14.0
Tier 1	145,952	15,544	9.4
Tier 2	54,971	15,544	3.5
Tier 3	16,239	15,544	1.0
3/4"	803	58	13.9
Tier 1	549	58	9.5
Tier 2	191	58	3.3
Tier 3	63	58	1.1
1"	141,828	9,314	15.2
Tier 1	90,379	9,314	9.7
Tier 2	37,787	9,314	4.1
Tier 3	13,662	9,314	1.5
1 1/2"	4	0	9.2
Tier 1	4	0	8.6
Tier 2	0	0	0.6
Tier 3	0	0	0.0

3. *Estimated monthly number of participating low-income customers by district, monthly or bimonthly number of disconnection notices generated to those customers, number of customers disconnected for non-payment and number of customers reconnected, for all low-income customers;*

Los Angeles County Division

	Monthly Average
Total Low-Income Conservation Rate Customers	21,104
Disconnection Notices	Not Available
Disconnected for Non-Payment	311
Reconnected	306

Fontana Water Company Division

	Monthly Average
Total Low-Income Conservation Rate Customers	24,916
Disconnection Notices	Not Available
Disconnected for Non-Payment	563
Reconnected	543

4. *Average low-income customer household size and average estimated monthly consumption by ratemaking district for low-income households of 5 or more, and the number of customer in each subgrouping;*

Los Angeles County Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	13.3

Fontana Water Company Division

	Monthly Average
Average Low-Income Conservation Rate Customer Household Size	6
Average Estimated Consumption for Low-Income Conservation Rate Customer's Households of 5 or more	15.8

5. *Low-income customers that participate in conservation programs*

- *Describe the water conservation programs by ratemaking district(s),*

Los Angeles County division, in cooperation with its regional wholesale water suppliers Upper San Gabriel Valley Municipal Water District and Central Water District, provides a number of programs to residential low-income customers. These programs include rebates, direct installation of high efficiency water saving devices, water audits, high-efficiency toilet distribution program and education and public outreach.

Fontana Water Company division has various programs in cooperation with its regional wholesale water suppliers Inland Empire Utilities Agency and San Bernardino Valley Municipal Water District, high-efficiency toilet installation programs, residential water surveys, gardening classes and education and public outreach.

- *Identify whether it is offered with a third party,*

Los Angeles County division coordinates its low income programs with the Metropolitan Water District of Southern California, Upper San Gabriel Valley Municipal Water District and Central Basin Municipal Water District.

Fontana Water Company division coordinates its low-income program with the Inland Empire Utilities Agency.

- *Specify how low-income customers are targeted by or included in the program, describe outreach efforts used to reach low income program participants (application, re-certification, separate outreach), length of time the program been offered, and criteria used to establish the success of the program.*

Low-income program applications are available in both San Gabriel's divisions commercial offices, our websites www.sgvwater.com and www.fontanawater.com, and during conservation events. San Gabriel uses a number of methods to inform low-income customers about various conservation programs. Each year, all customers receive a bill insert that provides information and application regarding the California Alternative Rates program. Targeted programs to low-income customers included direct mailing of post cards, distributing flyers at public events and posting information in each of the company's commercial offices.

**Schedule E-3: Water Conservation Program
Los Angeles County Division
2025**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
								(D X G)	(I X H)
Direct Installation of High Efficiency Clothes Washer Program with Southern California Gas Company	High Efficiency Clothes Washer	\$150,000	2	150	\$300	0.1075	20	0.2	4.3
Controller and Nozzle Retrofit	WBIC		525	16	8,400	0.325	7.5	170.6	1,279.7
	Sprinkler Nozzles	\$200,000		554	\$29,705	0.0044	5	0.0	0.0
High Efficiency Toilet Distribution Program	High Efficiency Toilets	\$150,000	445	1,929	\$859,105	0.0517	20	23.0	460.5
Create Your Garden		\$50,000			\$97,429				
Showerhead Retrofit Program		\$100,000	97	1,166	\$113,635	0.0083	7	0.8	5.7
Recycle Water Retrofit					\$0		0	0.0	0.0
Educational Materials and Outreach	Promotional materials, postage, conservation meetings, event sponsorships, CUWCC dues, employee education, over time, and ads	\$110,000			\$15,855				
Grand Total		\$760,000			\$1,124,429			195	1,750

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

**Schedule E-3: Water Conservation Program
Fontana Water Company Division
2025**

A	B	C	D	E	F	G	H	I	J
Name of Measure, as listed in Decision or Settlement*	Description of Measure	Authorized \$	# of Units/activities purchased, provided, performed	\$ per unit activity, etc.	Total \$ spent	Designed water saving per unit per year	Unit lifespan **	Estimated Annual measure savings (AFY)	Estimated Lifetime measure savings (AF)
					(D x E)**			(D x G)	(I x H)
1. Rebates Incentives	IEUA rebate program for both Residential and CII customers. ***		1,197	varies	\$0	varies	varies	10.1	95.2
2. Conservation Outdoor Drip Kits	150 sq. ft. of drip hose, 26 drip emitters, 50 feet of micro drip tubing.		400		\$2,667	0.00000614	10.0	0.368	3.684
3. Weather Based Irrigation Controller and High Efficiency Nozzle Residential Retrofit and Installation Pilot Program	Various WBIC models		82	\$660 - \$720	\$118,093	0.325	10.0	26.7	266.5
	Various Sprinkler Nozzles models		2,070	\$9 - \$13		0.0044	5.0	9.1	45.5
	Supplies and Ads for program				\$0				
4. High Efficient Toilet Direct Install Program for all customers	Replacing and installing 3.5 GPF toilets with new 0.8 GPF toilet for CARw customers. Program with EcoTech.		230	\$225 to \$340	\$111,317	0.0425	20	9.8	195.5
5. Do-It-Yourself Garden Program	Replace grass lawn with a drought-tolerant garden. An assisted DIY program for residential customers with plan, turf removal, new plants and mulch.		31,081	\$6.10 to \$10.40 per sq. ft.	\$196,613	0.00013	10	4.0	40.4
6. HE Clothes Washers for CARW customers	Replacing clothes washers with new HE units. Program with SoCal Gas Co.		4	\$150	\$600	0.0345	14.0	0.1	1.9
Education and Public Outreach									
10. Education and Public Outreach Materials / Other	Promotional materials, postage, conservation meetings, event sponsorships, membership dues, employees education, over time, and ads.				\$17,328				
Grand Total		\$447,500			\$446,619			88.4	1,006.0

* If not specifically listed, state the category in which the activity and or program falls and rationale for including this particular activity

** This may not apply to all activities, e.g., public information/education

*** Based off IEUA Annual Water Use Efficiency Program Reports