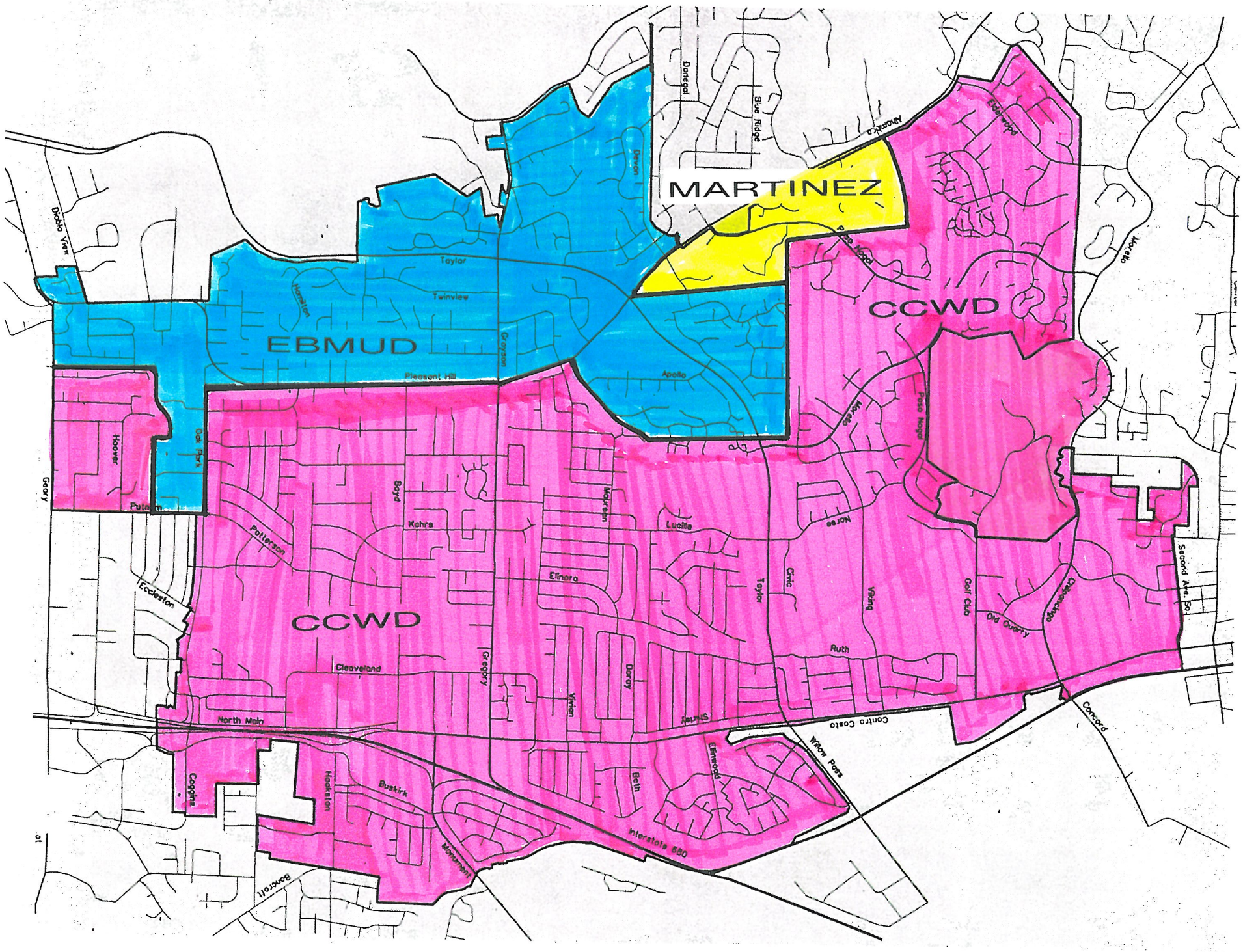WATER DISTRICTS