

**ORANGE COUNTY WATER UTILITIES SYSTEM  
STATEMENTS OF NET POSITION  
APRIL 30 AND MARCH 31, 2020**

	APRIL	MARCH
<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Current assets:		
Cash and investments	\$ 66,243,837	\$ 73,754,459
Accrued interest receivable	533,815	533,815
Accounts receivable, net	26,141,265	20,582,329
Due from other governmental agencies	6,105,283	6,105,283
Inventories and prepaid costs	12,743,261	13,677,326
Total current assets	111,767,461	114,653,212
Restricted assets:		
Cash and investments	60,999,676	61,399,233
Capital assets:		
Land	102,951,265	102,950,141
Construction in progress	271,787,725	254,862,419
Buildings and improvements	2,354,213,210	2,354,348,952
Machinery and equipment	103,701,894	103,408,334
Intangible assets	152,054,430	152,054,394
Less accumulated depreciation and amortization	(1,404,931,226)	(1,398,257,940)
Total capital assets	1,579,777,298	1,569,366,300
Total noncurrent and restricted assets	1,640,776,974	1,630,765,533
Total assets	1,752,544,435	1,745,418,745
Deferred outflows of resources:		
Related to pensions and OPEB	16,034,954	16,034,954
Total assets and deferred outflows of resources	\$ 1,768,579,389	\$ 1,761,453,699
<b><u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u></b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 36,200,315	\$ 31,450,668
Due to other governmental agencies	631,010	530,944
Net pension liability	246,180	246,180
Total current liabilities	37,077,505	32,227,792
Liabilities payable from restricted assets:		
Accrued interest payable on bonds and loans	487,052	1,465,650
Revenue bonds payable (net of unamortized costs)	3,600,000	3,600,000
Customer deposits	11,030,543	11,057,517
Total liabilities payable from restricted assets	15,117,595	16,123,167
Noncurrent liabilities:		
Compensated absences payable	1,490,789	1,490,789
Loans payable	93,934,392	93,934,392
Revenue bonds payable (net of unamortized costs)	80,532,204	80,594,001
Net pension and OPEB liability	50,848,035	50,848,035
Total noncurrent liabilities	226,805,420	226,867,217
Total liabilities	279,000,520	275,218,176
Deferred inflows of resources:		
Related to pensions and OPEB	3,703,403	3,703,403
Total liabilities and deferred inflows of resources	282,703,923	278,921,579
<b><u>NET POSITION</u></b>		
Net investment in capital assets	1,401,710,702	1,391,237,907
Restricted for debt service	49,482,081	48,876,066
Unrestricted	34,682,683	42,418,147
Total net position	1,485,875,466	1,482,532,120
Total liabilities and net position	\$ 1,768,579,389	\$ 1,761,453,699

**ORANGE COUNTY WATER UTILITIES SYSTEM  
CASH AND INVESTMENTS DETAIL  
APRIL 30 AND MARCH 31, 2020**

	<u>APRIL</u>	<u>MARCH</u>
Current:		
Reserve revenue	\$ 39,097,358	\$ 43,679,637
Water connection fees	1,763,378	1,270,846
Wastewater connection fees	25,376,751	28,798,876
Petty cash	6,350	5,100
Total current cash and investments	66,243,837	73,754,459
Restricted:		
Operation and maintenance reserve	30,632,050	30,642,772
Renewal and replacement	8,011,742	8,014,679
Bond reserve (1)	6,538,916	6,538,442
Bond principal	2,101,180	1,800,000
Bond interest	214,951	1,285,572
Loan debt service	1,709,038	1,298,716
Loan repayment reserve	761,256	761,535
Customer deposits	11,030,543	11,057,517
Total restricted cash and investments	60,999,676	61,399,233
Total cash and investments	\$ 127,243,513	\$ 135,153,692

Note: (1) The Bond Reserve requirement is prescribed in the bond covenants as the maximum annual debt service for all bonds outstanding, \$6,173,644. The amount reflected in this statement represents the current market value of this account.

**ORANGE COUNTY WATER UTILITIES SYSTEM  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGE IN NET POSITION  
FOR THE MONTH ENDED APRIL 30, 2020**

	<u>APRIL</u>	<u>FISCAL YEAR TO DATE</u>
Operating revenues:		
Water service	\$ 5,475,917	\$ 33,465,960
Wastewater service	11,557,509	81,153,696
Reclaimed water service	1,149,486	6,395,878
Miscellaneous	643,632	4,594,148
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Total operating revenues	18,826,544	125,609,682
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Operating and maintenance expenses:		
Personal services	4,908,517	34,133,669
Contractual services	2,770,910	17,532,135
Materials and supplies	651,016	4,459,915
Utilities	936,686	7,965,234
Repairs and maintenance	1,643,021	11,860,385
Other administrative expenses	542,683	7,431,336
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Total operating and maintenance expenses	11,452,833	83,382,674
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Operating income before depreciation	7,373,711	42,227,008
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Depreciation and amortization	6,876,283	48,237,904
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Operating income (loss)	497,428	(6,010,896)
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Nonoperating revenues (expenses):		
Interest revenue	180,011	1,668,607
Interest expense and fiscal charges	(301,529)	(2,130,372)
Gain (loss) on disposal of assets	(178,966)	407,188
Federal and state grants	618,424	619,561
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Total net nonoperating revenues (expenses)	317,940	564,984
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Income (loss) before contributions and transfers	815,368	(5,445,912)
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Capital contributions	2,527,978	31,456,022
Transfers out	-	(8,900,000)
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Change in net position	3,343,346	17,110,110
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Total net position, beginning of period	1,482,532,120	1,468,765,356
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Total net position, end of period	\$ 1,485,875,466	\$ 1,485,875,466
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See accompanying notes to financial statements

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING REVENUE DETAIL  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
<b>Water service:</b>						
Residential	\$ 2,304,038	\$ 2,599,421	\$ 16,128,266	\$ 16,690,082	\$ 27,648,456	60%
Commercial	1,523,887	1,281,137	10,667,209	9,989,165	18,286,649	55%
Conservation surcharge	849,121	1,595,359	5,943,847	6,786,713	10,189,452	67%
Total water service	<u>4,677,046</u>	<u>5,475,917</u>	<u>32,739,322</u>	<u>33,465,960</u>	<u>56,124,557</u>	60%
<b>Wastewater service:</b>						
Residential	5,904,933	6,732,680	41,334,531	42,592,367	70,859,190	60%
Commercial	5,528,375	4,490,699	38,698,625	36,616,665	66,340,505	55%
Environmental surcharge	241,219	241,022	1,688,533	1,422,965	2,894,633	49%
Industrial	16,383	-	114,681	16,255	196,599	8%
Septic and portable	58,936	83,312	412,552	435,252	707,232	62%
Capacity maintenance fees	11,876	9,796	83,132	70,192	142,512	49%
Total wastewater service	<u>11,761,722</u>	<u>11,557,509</u>	<u>82,332,054</u>	<u>81,153,696</u>	<u>141,140,671</u>	57%
<b>Reclaimed water service:</b>						
Residential	423,446	501,826	2,964,122	3,002,789	5,081,347	59%
Commercial	427,974	605,319	2,995,818	3,235,652	5,135,687	63%
Reclaimed water-cooling tower	25,745	42,341	180,215	157,437	308,943	51%
Total reclaimed water service	<u>877,165</u>	<u>1,149,486</u>	<u>6,140,155</u>	<u>6,395,878</u>	<u>10,525,977</u>	61%
<b>Miscellaneous:</b>						
Initiate account service	45,532	33,328	318,724	265,011	546,384	49%
Turn off/on service	32,829	2,231	229,803	171,093	393,946	43%
Lien fee charges	424	140	2,968	2,460	5,085	48%
Meter removal/testing	3,764	2,864	26,348	21,386	45,165	47%
Meter/line damage	14,804	41	103,628	11,326	177,646	6%
NSF charges	4,424	4,488	30,968	40,341	53,088	76%
Plans and specifications	69,365	66,699	485,555	733,370	832,381	88%
Charges to other funds	1,311	1,619	9,177	9,535	15,731	61%
Developer reimb of plan review	50,539	6,174	353,773	427,046	606,466	70%
Cross Connection Control Program	229,858	227,547	1,609,006	1,569,287	2,758,296	57%
Miscellaneous	145,942	298,501	1,021,594	1,343,293	1,751,304	77%
Total miscellaneous	<u>598,792</u>	<u>643,632</u>	<u>4,191,544</u>	<u>4,594,148</u>	<u>7,185,492</u>	64%
Total operating revenues	<u>\$ 17,914,725</u>	<u>\$ 18,826,544</u>	<u>\$ 125,403,075</u>	<u>\$ 125,609,682</u>	<u>\$ 214,976,697</u>	58%

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING AND MAINTENANCE EXPENSES DETAIL  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
<b>Personal services:</b>						
Salaries	\$ 3,654,880	\$ 3,777,478	\$ 25,584,160	\$ 25,526,029	\$ 43,858,564	58%
Fringe benefits	1,480,691	1,131,039	10,364,837	8,607,640	17,768,293	48%
<b>Total personal services</b>	<b>5,135,571</b>	<b>4,908,517</b>	<b>35,948,997</b>	<b>34,133,669</b>	<b>61,626,857</b>	<b>55%</b>
<b>Contractual services:</b>						
Research and studies	102,180	14,000	715,260	86,010	1,226,156	7%
Legal services	11,665	982	81,655	2,870	139,978	2%
Indirect costs	647,199	647,199	4,530,393	4,530,392	7,766,386	58%
Purchased water	103,754	88,550	726,278	528,728	1,245,049	42%
Effluent disposal	274,274	153,257	1,919,918	1,082,560	3,291,289	33%
Comptroller fees	144,293	144,572	1,010,051	1,010,333	1,731,521	58%
Officer fees	761	208	5,327	2,764	9,130	30%
Payments to other governments	320,807	136,000	2,245,649	1,901,880	3,849,679	49%
Janitorial	38,579	2,667	270,053	163,784	462,943	35%
Employment agency	115,089	91,804	805,623	535,725	1,381,062	39%
Training	25,421	1,450	177,947	37,354	305,052	12%
Paving	182,685	114,812	1,278,795	725,574	2,192,221	33%
Software licensing/support fee	199,045	67,713	1,393,315	1,215,180	2,388,543	51%
Other professional fees	281,883	74,861	1,973,181	368,429	3,382,597	11%
Contractual services	1,882,623	1,232,835	13,178,361	5,340,552	22,591,474	24%
<b>Total contractual services</b>	<b>4,330,258</b>	<b>2,770,910</b>	<b>30,311,806</b>	<b>17,532,135</b>	<b>51,963,080</b>	<b>34%</b>
<b>Materials and supplies:</b>						
Graphic reproduction services	5,286	1,777	37,002	13,416	63,433	21%
Office supplies	13,922	7,241	97,454	56,827	167,059	34%
Event/meal reimbursement	301	335	2,107	1,509	3,610	42%
Software <\$1000	10,382	240	72,674	240	124,579	0%
Computer equipment <\$500	5,313	2,550	37,191	19,877	63,760	31%
Equipment <\$1000	25,279	22,740	176,953	100,206	303,346	33%
Tools	11,529	8,936	80,703	81,264	138,352	59%
Medical	96	-	672	-	1,150	0%
Liquid oxygen	15,017	7,192	105,119	47,667	180,206	26%
Chemical and pesticides	8	-	56	-	100	0%
Solar salt	23,710	14,006	165,970	105,806	284,524	37%
Chlorine	184,123	113,870	1,288,861	1,032,122	2,209,479	47%
Fluoride	16,985	4,649	118,895	24,336	203,820	12%
Alum	4,218	-	29,526	31,921	50,614	63%
Polymer	93,873	99,176	657,111	786,086	1,126,480	70%
Sealing chemicals	417	-	2,919	-	5,000	0%
Corrosion control	67,667	61,884	473,669	364,839	812,007	45%
Carbon dioxide	52,485	61,744	367,395	308,065	629,824	49%
Sodium hydroxide	43,800	53,438	306,600	243,892	525,598	46%
Supplemental carbon	50,835	19,794	355,845	351,834	610,022	58%
Miscellaneous chemicals	32,520	23,722	227,640	96,581	390,245	25%
Material for construction	29,015	-	203,105	139,106	348,174	40%
Clothing	20,963	11,016	146,741	111,733	251,559	44%
Gas-oil-lube-brfl-ant	21,480	32,031	150,360	82,273	257,762	32%
Miscellaneous expenses	92,703	104,675	648,921	460,315	1,112,436	41%
<b>Total materials &amp; supplies</b>	<b>821,927</b>	<b>651,016</b>	<b>5,753,489</b>	<b>4,459,915</b>	<b>9,863,139</b>	<b>45%</b>

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING AND MAINTENANCE EXPENSES DETAIL, (continued)  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
<b>Utilities:</b>						
Communications	\$ 72,512	\$ 59,479	\$ 507,584	\$ 487,614	\$ 870,139	56%
Water	9,952	9,594	69,664	74,205	119,424	62%
Solid waste tipping fees	41,398	-	289,786	114,022	496,780	23%
Garbage disposal	6,756	4,887	47,292	22,140	81,076	27%
Gas	17,073	8,370	119,511	43,703	204,877	21%
Electric	1,175,617	854,356	8,229,319	7,223,550	14,107,409	51%
<b>Total utilities</b>	<b>1,323,308</b>	<b>936,686</b>	<b>9,263,156</b>	<b>7,965,234</b>	<b>15,879,705</b>	<b>50%</b>
<b>Repairs and maintenance:</b>						
Building and grounds	664,285	690,347	4,649,995	4,913,411	7,971,424	62%
Equipment	761,819	511,346	5,332,733	3,854,099	9,141,830	42%
Vehicle maintenance	378,426	330,480	2,648,982	1,999,394	4,541,113	44%
Services	101,710	84,221	711,970	253,248	1,220,515	21%
Mains	138,612	19,105	970,284	771,946	1,663,345	46%
Water meters	19,747	5,000	138,229	29,981	236,965	13%
Fire lines	16,969	2,078	118,783	33,028	203,628	16%
Meter installations	42	444	294	444	500	89%
Valves	153,893	-	1,077,251	4,834	1,846,720	0%
Utility relocations	42	-	294	-	500	0%
<b>Total repairs &amp; maintenance</b>	<b>2,235,545</b>	<b>1,643,021</b>	<b>15,648,815</b>	<b>11,860,385</b>	<b>26,826,540</b>	<b>44%</b>
<b>Other administrative:</b>						
Local travel	2,563	843	17,941	10,654	30,756	35%
Out of county travel	3,650	2,722	25,550	8,068	43,800	18%
Postage and messenger services	80,252	42,444	561,764	500,894	963,023	52%
Toll charges	19,773	17,224	138,411	116,106	237,279	49%
Rental of equipment	95,808	41,282	670,656	407,375	1,149,690	35%
Dues and memberships	13,753	1,056	96,271	152,729	165,032	93%
Subscriptions	2,524	646	17,668	4,694	30,293	15%
Training fees	15,209	13,724	106,463	85,981	182,511	47%
License and certification	2,186	-	15,302	4,370	26,229	17%
Leases-bldgs	600	-	4,200	-	7,194	0%
Advertising	1,138	840	7,966	4,375	13,660	32%
Promotional	10,285	1,739	71,995	29,196	123,416	24%
Educational assistance	2,979	-	20,853	3,972	35,750	11%
Scholarships, awards	633	-	4,431	199	7,590	3%
Improvements to non-county assets	1,054	-	7,378	4,664	12,644	37%
Bad debt expense	37,333	99,117	261,331	226,664	448,000	51%
Bank charges	146,908	16,872	1,028,356	471,292	1,762,894	27%
Self insurance	270,032	268,553	1,890,224	1,879,870	3,240,389	58%
Refunds of prior year revenue	66,667	81	466,669	126,313	800,000	16%
Operating permits	11,654	-	81,578	-	139,849	0%
Accrued expenses	-	35,540	-	3,393,920	-	0%
<b>Total other administrative</b>	<b>785,001</b>	<b>542,683</b>	<b>5,495,007</b>	<b>7,431,336</b>	<b>9,419,999</b>	<b>79%</b>
<b>Total O&amp;M expenses</b>	<b>\$ 14,631,610</b>	<b>\$ 11,452,833</b>	<b>\$ 102,421,270</b>	<b>\$ 83,382,674</b>	<b>\$ 175,579,320</b>	<b>47%</b>

**ORANGE COUNTY WATER UTILITIES SYSTEM  
NON-OPERATING REVENUE AND EXPENSE DETAIL  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
<b>Interest revenue:</b>						
Net revenue	\$ 219,202	\$ 150,609	\$ 1,534,414	\$ 1,274,693	\$ 2,630,427	48%
Connection fees	-	42,690	-	442,127	-	0%
Bond reserve	-	473	-	60,059	-	0%
Less: Customer deposits expense	-	(13,761)	-	(108,272)	-	0%
<b>Total interest revenue</b>	<b>219,202</b>	<b>180,011</b>	<b>1,534,414</b>	<b>1,668,607</b>	<b>2,630,427</b>	<b>63%</b>
<b>Interest expense:</b>						
Bonds and revolving loans	(500,800)	(363,119)	(3,505,600)	(2,562,373)	(6,009,605)	43%
Capital lease	(117)	(207)	(819)	(578)	(1,402)	41%
Debt service fees	(100,167)	-	(701,169)	-	(1,202,000)	0%
Amortization of bond premium	-	61,797	-	432,579	-	(1)
<b>Total interest expense</b>	<b>(601,084)</b>	<b>(301,529)</b>	<b>(4,207,588)</b>	<b>(2,130,372)</b>	<b>(7,213,007)</b>	<b>30%</b>
<b>Gain (loss) on disposal of assets:</b>						
Proceeds from sale	-	(184,300)	-	156,845	-	0%
Gain on disposal of fixed assets	-	47,149	-	400,037	-	(1)
Loss on abandoned projects	-	(41,815)	-	(149,694)	-	(1)
<b>Total gain (loss) on disposal of assets</b>	<b>-</b>	<b>(178,966)</b>	<b>-</b>	<b>407,188</b>	<b>-</b>	<b>(1)</b>
Hurricane related reimbursements	-	618,424	-	619,561	-	0%
<b>Total revenue related to hurricanes</b>	<b>-</b>	<b>618,424</b>	<b>-</b>	<b>619,561</b>	<b>-</b>	
<b>Total non-operating revenues (expenses)</b>	<b>\$ (381,882)</b>	<b>\$ 317,940</b>	<b>\$ (2,673,174)</b>	<b>\$ 564,984</b>	<b>\$ (4,582,580)</b>	<b>-12%</b>

(1) These are noncash items, and therefore not included in adopted budget.

**ORANGE COUNTY WATER UTILITIES SYSTEM  
CAPITAL CONTRIBUTIONS DETAIL  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
<b>CONNECTION FEES COLLECTED:</b>						
Water connection fees:						
Residential/Commercial	\$ 851,769	\$ 804,681	\$ 5,962,383	\$ 6,122,099	\$ 10,221,231	60%
Irrigation	49,935	53,490	349,545	255,503	599,217	43%
Total water connection fees	<u>901,704</u>	<u>858,171</u>	<u>6,311,928</u>	<u>6,377,602</u>	<u>10,820,448</u>	59%
Wastewater connection fees:						
Residential/Commercial	<u>1,965,943</u>	<u>1,657,816</u>	<u>13,761,601</u>	<u>13,338,709</u>	<u>23,591,312</u>	57%
Total wastewater connection fees	<u>1,965,943</u>	<u>1,657,816</u>	<u>13,761,601</u>	<u>13,338,709</u>	<u>23,591,312</u>	57%
Less reductions:						
Refunds of prior year collections	<u>(83,333)</u>	<u>-</u>	<u>(583,331)</u>	<u>(671,433)</u>	<u>(1,000,000)</u>	67%
Total reductions	<u>(83,333)</u>	<u>-</u>	<u>(583,331)</u>	<u>(671,433)</u>	<u>(1,000,000)</u>	67%
Net connection fees	<u>2,784,314</u>	<u>2,515,987</u>	<u>19,490,198</u>	<u>19,044,878</u>	<u>33,411,760</u>	57%
<b>DONATED SYSTEMS:</b>						
Donated easements	-	-	-	4,688,200	-	0%
Developer fixed assets	-	8,711	-	7,466,704	-	0%
Developer reimbursements	-	-	-	204,760	-	0%
Line extensions	<u>-</u>	<u>3,280</u>	<u>-</u>	<u>51,480</u>	<u>-</u>	0%
Total donated systems	<u>-</u>	<u>11,991</u>	<u>-</u>	<u>12,411,144</u>	<u>-</u>	0%
Total capital contributions	<u>\$ 2,784,314</u>	<u>\$ 2,527,978</u>	<u>\$ 19,490,198</u>	<u>\$ 31,456,022</u>	<u>\$ 33,411,760</u>	94%



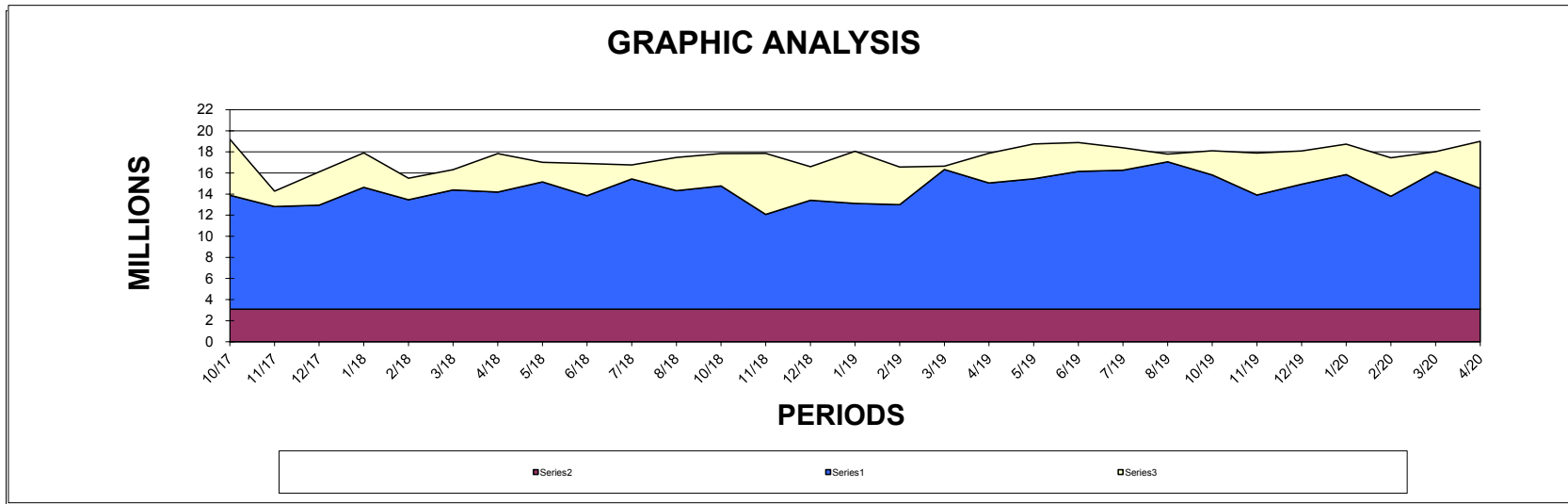
**ORANGE COUNTY WATER UTILITIES SYSTEM  
OTHER DISBURSEMENTS DETAIL  
FOR THE MONTH ENDED APRIL 30, 2020**

	APRIL BUDGET	APRIL ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 58%)
Capital outlay:						
Land	\$ 43,758	\$ -	\$ 306,306	\$ 87,973	\$ 525,101	17%
Buildings	113,854	21,224	796,978	299,734	1,366,245	22%
Structures	15,571,810	16,945,898	109,002,670	55,371,645	186,861,721	30%
Equipment	879,634	499,127	6,157,438	2,712,662	10,555,611	26%
Total capital outlay	16,609,056	17,466,249	116,263,392	58,472,014	199,308,678	29%
Debt service principal	789,864	776,369	5,529,048	5,414,048	9,478,370	57%
Total other disbursements	<u>\$ 17,398,920</u>	<u>\$ 18,242,618</u>	<u>\$ 121,792,440</u>	<u>\$ 63,886,062</u>	<u>\$ 208,787,048</u>	31%

**ORANGE COUNTY WATER UTILITIES SYSTEM  
ANALYTICAL DATA  
FISCAL YEAR 2020**

	<u>Year to Date</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>
Operating Ratios												
Overall	0.66	0.72	0.61	0.67	0.69	0.62	0.74	0.61				
Water	0.87	0.96	0.78	0.94	0.89	0.82	0.94	0.78				
Wastewater	0.54	0.59	0.52	0.51	0.56	0.51	0.60	0.49				
Bond Coverage Ratios*	11.73	9.85	13.44	11.39	11.14	12.83	9.13	14.34				

\*Net operating income (excluding connection fees) divided by the annual debt service payments. The bond resolution requires coverage of 1.10.



**ORANGE COUNTY WATER UTILITIES SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
FOR THE MONTH ENDED APRIL 30, 2020**

Pursuant to Section 37-304 of Orange County Ordinance No. 92-10, water and wastewater capacity has been sold net of \$10.5 million in affordable multi-family housing discounts, since inception of the program. Pursuant to Orange County ordinance No. 94-21, the County also offers a discount on water & wastewater connection fees for each residential lot that receives service from a Reclaimed Water Distribution System. Since inception of this program water & wastewater capacity has been sold net of \$14.4 million.