

**ORANGE COUNTY WATER UTILITIES SYSTEM
STATEMENTS OF NET POSITION
JULY 31 AND JUNE 30, 2021**

	JULY	JUNE
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>		
Current assets:		
Cash and investments	\$ 138,191,391	\$ 129,563,141
Accrued interest receivable	309,951	309,951
Accounts receivable, net	21,455,870	22,419,455
Due from other governmental agencies	17,756	17,756
Inventories and prepaid costs	9,181,665	10,371,756
Total current assets	169,156,633	162,682,059
Restricted assets:		
Cash and investments	99,206,544	104,704,241
Capital assets:		
Land	103,146,449	103,115,230
Construction in progress	390,488,381	381,712,422
Buildings and improvements	2,452,527,527	2,452,527,527
Machinery and equipment	112,008,751	111,318,946
Intangible assets	178,218,656	178,218,656
Less accumulated depreciation and amortization	(1,508,344,695)	(1,501,227,279)
Total capital assets	1,728,045,069	1,725,665,502
Total noncurrent and restricted assets	1,827,251,613	1,830,369,743
Total assets	1,996,408,246	1,993,051,802
Deferred outflows of resources:		
Related to pensions and OPEB	16,906,667	16,906,667
Total assets and deferred outflows of resources	\$ 2,013,314,913	\$ 2,009,958,469
<u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 33,688,527	\$ 34,185,203
Due to other governmental agencies	570,493	678,604
Net pension liability	159,737	159,737
Total current liabilities	34,418,757	35,023,544
Liabilities payable from restricted assets:		
Accrued interest payable on bonds and loans	3,931,639	3,052,133
Revenue bonds payable (net of unamortized costs)	3,780,000	3,780,000
Customer deposits	10,687,033	10,642,888
Total liabilities payable from restricted assets	18,398,672	17,475,021
Noncurrent liabilities:		
Compensated absences payable	1,934,762	1,934,762
Loans payable	90,401,021	90,401,021
Revenue bonds payable (net of unamortized costs)	258,658,026	259,000,855
Net pension and OPEB liability	58,228,010	58,228,010
Total noncurrent liabilities	409,221,819	409,564,648
Total liabilities	462,039,248	462,063,213
Deferred inflows of resources:		
Related to pensions and OPEB	1,718,526	1,718,526
Total liabilities and deferred inflows of resources	463,757,774	463,781,739
<u>NET POSITION</u>		
Net investment in capital assets	1,407,211,058	1,411,383,799
Restricted for debt service	52,582,836	52,109,047
Unrestricted	89,763,245	82,683,884
Total net position	1,549,557,139	1,546,176,730
Total liabilities and net position	\$ 2,013,314,913	\$ 2,009,958,469

**ORANGE COUNTY WATER UTILITIES SYSTEM
CASH AND INVESTMENTS DETAIL
JULY 31 AND JUNE 30, 2021**

	<u>JULY</u>	<u>JUNE</u>
Current:		
Reserve revenue	\$ 64,727,682	\$ 60,331,829
Water connection fees	12,852,124	11,243,607
Wastewater connection fees	60,605,485	57,981,605
Petty cash	<u>6,100</u>	<u>6,100</u>
Total current cash and investments	<u>138,191,391</u>	<u>129,563,141</u>
Restricted:		
Series 2020 account	32,005,036	38,900,173
Operation and maintenance reserve	31,885,338	31,901,978
Renewal and replacement	8,001,964	8,006,143
Bond reserve (1)	6,422,311	6,422,309
Bond principal	3,150,061	2,835,049
Bond interest	3,151,666	2,365,978
Loan debt service	3,142,808	2,868,999
Loan repayment reserve	760,327	760,724
Customer deposits	<u>10,687,033</u>	<u>10,642,888</u>
Total restricted cash and investments	<u>99,206,544</u>	<u>104,704,241</u>
Total cash and investments	<u>\$ 237,397,935</u>	<u>\$ 234,267,382</u>

Note: (1) The Bond Reserve requirement is prescribed in the 2016 Series bond covenants as the maximum annual debt service for the 2016 Series 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 JULY 31, 2021**

	<u>JULY</u>	<u>FISCAL YEAR TO DATE</u>
Operating revenues:		
Water service	\$ 4,913,075	\$ 48,316,455
Wastewater service	11,981,653	114,310,303
Reclaimed water service	1,127,600	9,857,117
Miscellaneous	<u>635,129</u>	<u>7,681,460</u>
Total operating revenues	<u>18,657,457</u>	<u>180,165,335</u>
Operating and maintenance expenses:		
Personal services	4,783,777	49,729,105
Contractual services	3,060,416	26,683,959
Materials and supplies	974,367	6,521,988
Utilities	1,067,210	11,317,491
Repairs and maintenance	2,406,679	17,431,342
Other administrative expenses	<u>775,038</u>	<u>9,915,342</u>
Total operating and maintenance expenses	<u>13,067,487</u>	<u>121,599,227</u>
Operating income before depreciation	5,589,970	58,566,108
Depreciation and amortization	<u>7,117,416</u>	<u>71,193,939</u>
Operating loss	<u>(1,527,446)</u>	<u>(12,627,831)</u>
Nonoperating revenues (expenses):		
Interest revenue	62,162	1,144,709
Interest expense and fiscal charges	(605,866)	(4,735,819)
Gain on disposal of assets	-	1,510,679
Bond issuance costs	-	(634,202)
Federal and state grants	<u>-</u>	<u>47,951</u>
Total net nonoperating expenses	<u>(543,704)</u>	<u>(2,666,682)</u>
Loss before contributions and transfers	(2,071,150)	(15,294,513)
Capital contributions	5,451,559	56,342,253
Transfers out	<u>-</u>	<u>(9,700,000)</u>
Change in net position	3,380,409	31,347,740
Total net position, beginning of period	<u>1,546,176,730</u>	<u>1,518,209,399</u>
Total net position, end of period	<u>\$ 1,549,557,139</u>	<u>\$ 1,549,557,139</u>

See accompanying notes to financial statements

**ORANGE COUNTY WATER UTILITIES SYSTEM
OPERATING REVENUE DETAIL
FOR THE MONTH ENDED JULY 31, 2021**

	JULY BUDGET	JULY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 83%)
Water service:						
Residential	\$ 2,400,194	\$ 2,456,784	\$ 24,001,940	\$ 24,909,749	\$ 28,802,327	86%
Commercial	1,572,426	1,438,692	15,724,260	12,678,057	18,869,110	67%
Conservation surcharge	979,603	1,017,599	9,796,030	10,728,649	11,755,234	91%
Total water service	<u>4,952,223</u>	<u>4,913,075</u>	<u>49,522,230</u>	<u>48,316,455</u>	<u>59,426,671</u>	81%
Wastewater service:						
Residential	6,166,684	6,467,436	61,666,840	64,699,015	74,000,210	87%
Commercial	5,676,816	5,214,416	56,768,160	46,713,137	68,121,789	69%
Environmental surcharge	230,952	210,399	2,309,520	1,986,931	2,771,421	72%
Industrial	3,146	2,459	31,460	23,642	37,747	63%
Septic and portable	68,289	68,283	682,890	758,813	819,462	93%
Capacity maintenance fees	10,779	18,660	107,790	128,765	129,343	100%
Total wastewater service	<u>12,156,666</u>	<u>11,981,653</u>	<u>121,566,660</u>	<u>114,310,303</u>	<u>145,879,972</u>	78%
Reclaimed water service:						
Residential	490,050	440,362	4,900,500	4,735,603	5,880,602	81%
Commercial	512,684	645,826	5,126,840	4,896,835	6,152,210	80%
Reclaimed water-cooling tower	23,297	41,412	232,970	224,679	279,564	80%
Total reclaimed water service	<u>1,026,031</u>	<u>1,127,600</u>	<u>10,260,310</u>	<u>9,857,117</u>	<u>12,312,376</u>	80%
Miscellaneous:						
Initiate account service	42,953	46,032	429,530	408,038	515,440	79%
Turn off/on service	30,397	11,637	303,970	166,351	364,766	46%
Lien fee charges	510	280	5,100	3,320	6,114	54%
Meter removal/testing	3,103	3,731	31,030	32,997	37,241	89%
Meter/line damage	1,842	263	18,420	15,203	22,101	69%
NSF charges	6,910	5,103	69,100	50,106	82,917	60%
Plans and specifications	82,861	48,344	828,610	981,686	994,337	99%
Charges to other funds	1,115	1,684	11,150	15,851	13,383	118%
Developer reimb of plan review	49,114	89,344	491,140	642,141	589,362	109%
Cross Connection Control Program	229,840	248,488	2,298,400	2,422,713	2,758,076	88%
Miscellaneous	163,075	180,223	1,630,750	2,943,054	1,956,896	150%
Total miscellaneous	<u>611,720</u>	<u>635,129</u>	<u>6,117,200</u>	<u>7,681,460</u>	<u>7,340,633</u>	105%
Total operating revenues	<u>\$ 18,746,640</u>	<u>\$ 18,657,457</u>	<u>\$ 187,466,400</u>	<u>\$ 180,165,335</u>	<u>\$ 224,959,652</u>	80%

**ORANGE COUNTY WATER UTILITIES SYSTEM
OPERATING AND MAINTENANCE EXPENSES DETAIL
FOR THE MONTH ENDED JULY 31, 2021**

	JULY BUDGET	JULY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 83%)
Personal services:						
Salaries	\$ 3,747,682	\$ 3,548,026	\$ 37,476,820	\$ 35,633,543	\$ 44,972,183	79%
Fringe benefits	1,641,053	1,235,751	16,410,530	14,095,562	19,692,641	72%
Total personal services	5,388,735	4,783,777	53,887,350	49,729,105	64,664,824	77%
Contractual services:						
Research and studies	87,963	15,798	879,630	159,470	1,055,561	15%
Legal services	11,582	-	115,820	28,989	138,978	21%
Indirect costs	666,196	666,196	6,661,960	6,661,957	7,994,348	83%
Purchased water	133,687	183,407	1,336,870	1,093,285	1,604,249	68%
Effluent disposal	279,402	296,203	2,794,020	2,056,653	3,352,823	61%
Comptroller fees	171,401	171,401	1,714,010	1,714,039	2,056,816	83%
Officer fees	761	301	7,610	4,117	9,130	45%
Payments to other governments	322,097	424,194	3,220,970	3,143,691	3,865,166	81%
Janitorial	40,694	30,422	406,940	334,367	488,329	68%
Employment agency	120,824	102,126	1,208,240	879,056	1,449,889	61%
Training	21,628	24,500	216,280	58,066	259,534	22%
Paving	200,876	234,084	2,008,760	984,404	2,410,509	41%
Software licensing/support fee	227,842	152,674	2,278,420	1,719,560	2,734,101	63%
Other professional fees	245,916	49,777	2,459,160	566,198	2,950,993	19%
Contractual services	1,642,686	709,333	16,426,860	7,280,107	19,712,229	37%
Total contractual services	4,173,555	3,060,416	41,735,550	26,683,959	50,082,655	53%
Materials and supplies:						
Graphic reproduction services	5,482	216	54,820	13,420	65,785	20%
Office supplies	14,142	6,264	141,420	60,216	169,703	35%
Event/meal reimbursement	288	-	2,880	-	3,460	0%
Software <\$1000	12,579	147,285	125,790	205,293	150,948	136%
Computer equipment <\$500	6,854	1,771	68,540	61,249	82,245	74%
Equipment <\$1000	27,772	14,790	277,720	472,441	333,261	142%
Tools	15,364	9,057	153,640	165,638	184,372	90%
Medical	96	-	960	10	1,150	1%
Liquid oxygen	19,354	-	193,540	42,923	232,248	18%
Chemical and pesticides	8	-	80	-	100	0%
Solar salt	27,815	11,459	278,150	164,891	333,776	49%
Chlorine	192,844	234,026	1,928,440	1,249,475	2,314,130	54%
Fluoride	18,012	8,487	180,120	76,351	216,149	35%
Alum	9,389	(2,416)	93,890	39,923	112,670	35%
Polymer	183,086	75,302	1,830,860	986,135	2,197,029	45%
Sealing chemicals	208	-	2,080	-	2,500	0%
Corrosion control	68,763	43,369	687,630	562,403	825,158	68%
Carbon dioxide	70,409	122,078	704,090	608,026	844,906	72%
Sodium hydroxide	54,424	53,016	544,240	404,449	653,085	62%
Supplemental carbon	74,461	39,560	744,610	281,829	893,531	32%
Miscellaneous chemicals	32,454	20,694	324,540	122,316	389,446	31%
Material for construction	27,898	35,840	278,980	187,020	334,780	56%
Clothing	19,612	18,864	196,120	135,340	235,347	58%
Gas-oil-lube-brfl-ant	28,470	45,162	284,700	122,092	341,634	36%
Miscellaneous expenses	97,290	89,543	972,900	560,548	1,167,484	48%
Total materials & supplies	1,007,074	974,367	10,070,740	6,521,988	12,084,897	54%

**ORANGE COUNTY WATER UTILITIES SYSTEM
OPERATING AND MAINTENANCE EXPENSES DETAIL, (continued)
FOR THE MONTH ENDED JULY 31, 2021**

	JULY BUDGET	JULY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 83%)
Utilities:						
Communications	\$ 70,288	\$ 194,917	\$ 702,880	\$ 987,538	\$ 843,451	117%
Water	9,927	14,479	99,270	89,234	119,124	75%
Solid waste tipping fees	44,093	-	440,930	188,733	529,117	36%
Garbage disposal	6,471	16,822	64,710	45,542	77,656	59%
Gas	18,511	12,318	185,110	80,563	222,127	36%
Electric	1,223,875	828,674	12,238,750	9,925,881	14,686,494	68%
Total utilities	1,373,165	1,067,210	13,731,650	11,317,491	16,477,969	69%
Repairs and maintenance:						
Building and grounds	672,443	560,013	6,724,430	5,291,431	8,069,312	66%
Equipment	852,568	785,016	8,525,680	6,395,431	10,230,813	63%
Vehicle maintenance	384,513	411,465	3,845,130	3,407,050	4,614,151	74%
Services	101,710	50,565	1,017,100	350,742	1,220,515	29%
Mains	441,484	596,157	4,414,840	1,637,480	5,297,806	31%
Water meters	20,642	857	206,420	53,527	247,703	22%
Fire lines	1,300	-	13,000	1,152	15,605	7%
Meter installations	42	-	420	-	500	0%
Valves	196,079	2,606	1,960,790	294,529	2,352,951	13%
Utility relocations	42	-	420	-	500	0%
Total repairs & maintenance	2,670,823	2,406,679	26,708,230	17,431,342	32,049,856	54%
Other administrative:						
Local travel	2,716	768	27,160	4,925	32,590	15%
Out of county travel	4,625	466	46,250	466	55,505	1%
Postage and messenger services	78,565	249,858	785,650	538,965	942,775	57%
Moving expenses	125	-	1,250	1,424	1,500	0%
Toll charges	19,934	22,570	199,340	198,911	239,210	83%
Rental of equipment	84,944	102,162	849,440	696,766	1,019,326	68%
Dues and memberships	14,109	2,919	141,090	131,877	169,308	78%
Subscriptions	2,353	6,124	23,530	13,786	28,239	49%
Training fees	26,811	5,252	268,110	27,633	321,727	9%
License and certification	3,821	1,449	38,210	13,908	45,854	30%
Advertising	1,410	-	14,100	1,540	16,920	9%
Promotional	12,364	3,157	123,640	48,257	148,371	33%
Educational assistance	2,775	-	27,750	3,667	33,300	11%
Scholarships, awards	651	-	6,510	100	7,810	1%
Improvements to non-county assets	36,950	-	369,500	-	443,397	0%
Bad debt expense	32,000	55,909	320,000	592,326	384,000	154%
Bank charges	137,988	12,512	1,379,880	624,380	1,655,853	38%
Self insurance	310,347	310,345	3,103,470	3,103,446	3,724,164	83%
Refunds of prior year revenue	66,667	-	666,670	132,408	800,000	17%
Operating permits	11,654	-	116,540	-	139,849	0%
Accrued expenses	-	1,547	-	3,780,557	-	0%
Total other administrative	850,809	775,038	8,508,090	9,915,342	10,209,698	97%
Total O&M expenses	\$ 15,464,161	\$ 13,067,487	\$ 154,641,610	\$ 121,599,227	\$ 185,569,899	66%

**ORANGE COUNTY WATER UTILITIES SYSTEM
NON-OPERATING REVENUE AND EXPENSE DETAIL
FOR THE MONTH ENDED JULY 31, 2021**

	JULY BUDGET	JULY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 83%)
Interest revenue:						
Net revenue	\$ 139,667	\$ 46,988	\$ 1,396,670	\$ 967,022	\$ 1,676,004	58%
Connection fees	-	15,249	-	178,127	-	0%
Bond reserve	-	3	-	827	-	0%
Less: Customer deposits expense	-	(78)	-	(1,267)	-	0%
Total interest revenue	<u>139,667</u>	<u>62,162</u>	<u>1,396,670</u>	<u>1,144,709</u>	<u>1,676,004</u>	68%
Interest expense:						
Bonds and revolving loans	(869,600)	(948,512)	(8,696,000)	(8,161,114)	(10,435,197)	78%
Capital lease	(207)	(183)	(2,070)	(1,502)	(2,485)	60%
Debt service fees	(184,083)	-	(1,840,830)	(1,500)	(2,209,000)	0%
Amortization of bond premium	-	342,829	-	3,428,297	-	(1)
Total interest expense	<u>(1,053,890)</u>	<u>(605,866)</u>	<u>(10,538,900)</u>	<u>(4,735,819)</u>	<u>(12,646,682)</u>	37%
Gain (loss) on disposal of assets:						
Proceeds from sale	-	-	-	(24,952)	-	0%
Gain on disposal of fixed assets	-	-	-	264,649	-	(1)
Gain on abandoned projects	-	-	-	1,270,982	-	(1)
Total gain on disposal of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,510,679</u>	<u>-</u>	(1)
Bond issuance costs	<u>(58,333)</u>	<u>-</u>	<u>(583,330)</u>	<u>(634,202)</u>	<u>(700,000)</u>	91%
Hurricane related reimbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,951</u>	<u>-</u>	0%
Total revenue related to hurricanes	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,951</u>	<u>-</u>	
Total non-operating revenues (expenses)	<u>\$ (972,556)</u>	<u>\$ (543,704)</u>	<u>\$ (9,725,560)</u>	<u>\$ (2,666,682)</u>	<u>\$ (11,670,678)</u>	23%

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

**ORANGE COUNTY WATER UTILITIES SYSTEM
CAPITAL CONTRIBUTIONS DETAIL
FOR THE MONTH ENDED JULY 31, 2021**

	<u>JULY BUDGET</u>	<u>JULY ACTUAL</u>	<u>FISCAL YTD BUDGET</u>	<u>FISCAL YTD ACTUAL</u>	<u>ANNUAL BUDGET</u>	<u>FISCAL YTD (STD 83%)</u>
CONNECTION FEES COLLECTED:						
Water connection fees:						
Residential/Commercial	\$ 791,738	\$ 1,671,285	\$ 7,917,380	\$ 8,910,435	\$ 9,500,853	94%
Irrigation	<u>46,554</u>	<u>9,100</u>	<u>465,540</u>	<u>338,940</u>	<u>558,649</u>	61%
Total water connection fees	<u>838,292</u>	<u>1,680,385</u>	<u>8,382,920</u>	<u>9,249,375</u>	<u>10,059,502</u>	92%
Wastewater connection fees:						
Residential/Commercial	<u>1,848,729</u>	<u>3,769,673</u>	<u>18,487,290</u>	<u>23,032,639</u>	<u>22,184,743</u>	104%
Total wastewater connection fees	<u>1,848,729</u>	<u>3,769,673</u>	<u>18,487,290</u>	<u>23,032,639</u>	<u>22,184,743</u>	104%
Less reductions:						
Refunds of prior year collections	<u>(83,333)</u>	<u>(1,879)</u>	<u>(833,330)</u>	<u>(38,985)</u>	<u>(1,000,000)</u>	4%
Total reductions	<u>(83,333)</u>	<u>(1,879)</u>	<u>(833,330)</u>	<u>(38,985)</u>	<u>(1,000,000)</u>	4%
Net connection fees	<u>2,603,688</u>	<u>5,448,179</u>	<u>26,036,880</u>	<u>32,243,029</u>	<u>31,244,245</u>	103%
DONATED SYSTEMS:						
Donated easements	-	-	-	12,925,900	-	0%
Developer fixed assets	-	-	-	11,115,072	-	0%
Developer reimbursements	-	-	-	5,317	-	0%
Line extensions	<u>-</u>	<u>3,380</u>	<u>-</u>	<u>52,935</u>	<u>-</u>	0%
Total donated systems	<u>-</u>	<u>3,380</u>	<u>-</u>	<u>24,099,224</u>	<u>-</u>	0%
Total capital contributions	<u>\$ 2,603,688</u>	<u>\$ 5,451,559</u>	<u>\$ 26,036,880</u>	<u>\$ 56,342,253</u>	<u>\$ 31,244,245</u>	180%

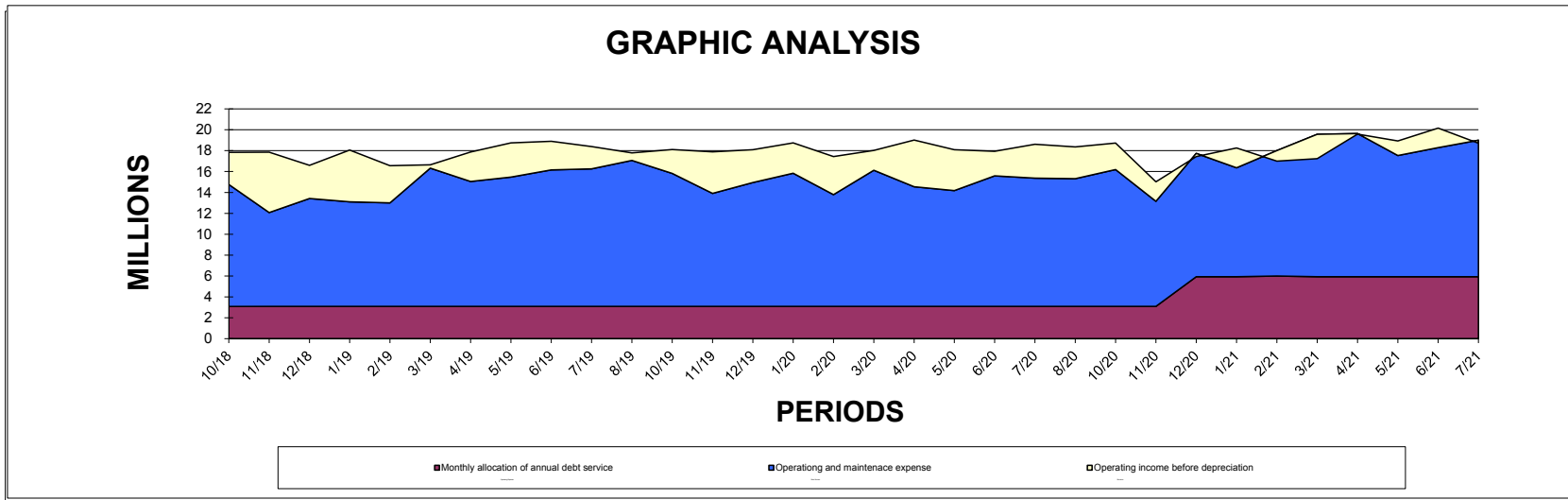
**ORANGE COUNTY WATER UTILITIES SYSTEM
OTHER DISBURSEMENTS DETAIL
FOR THE MONTH ENDED JULY 31, 2021**

	JULY BUDGET	JULY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 83%)
Capital outlay:						
Land	\$ 67,757	\$ 13,788	\$ 677,570	\$ 49,232	\$ 813,083	6%
Buildings	78,228	-	782,280	523,283	938,732	56%
Structures	17,334,225	8,775,960	173,342,250	101,298,399	208,010,696	49%
Equipment	1,116,983	707,237	11,169,830	7,617,133	13,403,800	57%
Total capital outlay	18,597,193	9,496,985	185,971,930	109,488,047	223,166,311	49%
Debt service principal	803,222	752,263	8,032,220	7,497,883	9,638,668	78%
Total other disbursements	<u>\$ 19,400,415</u>	<u>\$ 10,249,248</u>	<u>\$ 194,004,150</u>	<u>\$ 116,985,930</u>	<u>\$ 232,804,979</u>	50%

**ORANGE COUNTY WATER UTILITIES SYSTEM
ANALYTICAL DATA
FISCAL YEAR 2021**

	<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	0.67	0.70	0.68	0.68	0.57	0.69	0.80	0.71	0.62	0.62	0.70	
Water	0.87	0.92	1.10	0.93	0.63	0.93	1.09	0.91	0.72	0.77	0.86	
Wastewater	0.55	0.57	0.52	0.52	0.50	0.55	0.63	0.56	0.53	0.52	0.57	
Bond Coverage Ratios*	5.93	10.84	9.28	5.62	7.87	5.36	3.47	5.80	7.31	7.72	5.66	

*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 JULY 31, 2021**

Pursuant to Section 37-304 of Orange County Ordinance No. 92-10, water and wastewater capacity has been sold net of \$10.7 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 \$15.7 million.