

**ORANGE COUNTY WATER UTILITIES SYSTEM  
STATEMENTS OF NET POSITION  
JANUARY 31, 2018 AND DECEMBER 31, 2017**

	JANUARY	DECEMBER
<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Current assets:		
Cash and investments	\$ 111,109,509	\$ 113,410,571
Accrued interest receivable	451,593	451,593
Accounts receivable, net	20,788,938	20,044,710
Due from other governmental agencies	11,202,223	10,173,555
Inventories and prepaid costs	<u>13,469,214</u>	<u>13,166,721</u>
Total current assets	<u>157,021,477</u>	<u>157,247,150</u>
Restricted assets:		
Cash and investments	<u>54,691,895</u>	<u>54,197,379</u>
Capital assets:		
Land	102,512,607	102,502,070
Construction in progress	223,827,018	216,856,913
Buildings and improvements	2,103,910,055	2,103,910,055
Machinery and equipment	101,502,635	101,470,910
Intangible assets	97,500,102	97,500,102
Less accumulated depreciation and amortization	<u>(1,250,960,367)</u>	<u>(1,243,759,117)</u>
Total capital assets	<u>1,378,292,050</u>	<u>1,378,480,933</u>
Total noncurrent and restricted assets	<u>1,432,983,945</u>	<u>1,432,678,312</u>
Total assets	<u>1,590,005,422</u>	<u>1,589,925,462</u>
Deferred outflows of resources:		
Related to pensions	<u>14,989,702</u>	<u>14,989,702</u>
Total assets and deferred outflows of resources	<u>\$ 1,604,995,124</u>	<u>\$ 1,604,915,164</u>
<b><u>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</u></b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 22,394,329	\$ 26,958,117
Due to other governmental agencies	536,431	489,618
Net pension liability	<u>343,702</u>	<u>343,702</u>
Total current liabilities	<u>23,274,462</u>	<u>27,791,437</u>
Liabilities payable from restricted assets:		
Accrued interest payable on bonds and loans	1,212,800	987,177
Customer deposits	<u>10,284,234</u>	<u>10,276,461</u>
Total liabilities payable from restricted assets	<u>11,497,034</u>	<u>11,263,638</u>
Noncurrent liabilities:		
Compensated absences payable	1,535,030	1,535,030
Loans payable	93,925,148	92,894,548
Revenue bonds payable (net of unamortized costs)	92,819,413	92,904,258
Net pension liability	<u>38,502,153</u>	<u>38,502,153</u>
Total noncurrent liabilities	<u>226,781,744</u>	<u>225,835,989</u>
Total liabilities	<u>261,553,240</u>	<u>264,891,064</u>
Deferred inflows of resources:		
Related to pensions	<u>2,188,764</u>	<u>2,188,764</u>
Total liabilities and deferred inflows of resources	<u>263,742,004</u>	<u>267,079,828</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	1,191,547,489	1,192,682,127
Restricted for debt service	43,194,861	42,933,741
Unrestricted	<u>106,510,770</u>	<u>102,219,468</u>
Total net position	<u>1,341,253,120</u>	<u>1,337,835,336</u>
Total liabilities and net position	<u>\$ 1,604,995,124</u>	<u>\$ 1,604,915,164</u>

**ORANGE COUNTY WATER UTILITIES SYSTEM  
CASH AND INVESTMENTS DETAIL  
JANUARY 31, 2018 AND DECEMBER 31, 2017**

	<u>JANUARY</u>	<u>DECEMBER</u>
Current:		
Reserve revenue	\$ 77,109,470	\$ 78,067,594
Water connection fees	13,506,347	12,949,290
Wastewater connection fees	20,488,592	22,388,587
Petty cash	<u>5,100</u>	<u>5,100</u>
Total current cash and investments	<u>111,109,509</u>	<u>113,410,571</u>
Restricted:		
Operation and maintenance reserve	26,314,320	26,280,906
Renewal and replacement	8,013,650	8,003,063
Bond reserve (1)	6,230,198	6,230,045
Bond principal	1,089,436	816,711
Bond interest	970,591	727,861
Loan debt service	1,028,029	1,101,900
Loan repayment reserve	761,437	760,432
Customer deposits	<u>10,284,234</u>	<u>10,276,461</u>
Total restricted cash and investments	<u>54,691,895</u>	<u>54,197,379</u>
Total cash and investments	<u>\$ 165,801,404</u>	<u>\$ 167,607,950</u>

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 JANUARY 31, 2018**

	<u>JANUARY</u>	<u>FISCAL YEAR TO DATE</u>
Operating revenues:		
Water service	\$ 4,935,612	\$ 17,894,250
Wastewater service	11,456,783	42,998,626
Reclaimed water service	774,827	3,188,349
Miscellaneous	476,000	1,752,866
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Total operating revenues	17,643,222	65,834,091
Operating and maintenance expenses:		
Personal services	4,458,110	17,813,188
Contractual services	3,226,700	8,693,278
Materials and supplies	580,796	1,722,188
Utilities	1,139,298	5,027,631
Repairs and maintenance	1,629,221	4,493,642
Other administrative expenses	519,575	4,226,169
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Total operating and maintenance expenses	11,553,700	41,976,096
Operating income before depreciation	6,089,522	23,857,995
Depreciation and amortization	7,201,250	28,805,000
Operating loss	<u>(1,111,728)</u>	<u>(4,947,005)</u>
Nonoperating revenues (expenses):		
Interest revenue	262,983	1,661,425
Interest expense and fiscal charges	(228,327)	(904,608)
Loss on the disposal of assets	-	(107,194)
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Total net nonoperating expenses	34,656	649,623
Loss before contributions and transfers	(1,077,072)	(4,297,382)
Capital contributions	4,494,856	10,463,185
Transfers out	-	(9,100,000)
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Change in net position	3,417,784	(2,934,197)
Total net position, beginning of period	<hr/> 1,337,835,336	<hr/> 1,344,187,317
Total net position, end of period	<u>\$ 1,341,253,120</u>	<u>\$ 1,341,253,120</u>

See accompanying notes to financial statements

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING REVENUE DETAIL  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
<b>Water service:</b>						
Residential	\$ 2,519,752	\$ 2,452,372	\$ 10,079,008	\$ 8,854,111	\$ 30,237,026	29%
Commercial	1,333,333	1,477,298	5,333,332	5,347,408	15,999,992	33%
Conservation surcharge	903,676	1,005,942	3,614,704	3,692,731	10,844,115	34%
Total water service	<u>4,756,761</u>	<u>4,935,612</u>	<u>19,027,044</u>	<u>17,894,250</u>	<u>57,081,133</u>	31%
<b>Wastewater service:</b>						
Residential	5,297,471	5,802,971	21,189,884	21,894,866	63,569,656	34%
Commercial	4,914,026	5,369,399	19,656,104	19,888,025	58,968,311	34%
Environmental surcharge	212,942	213,046	851,768	891,401	2,555,309	35%
Industrial	6,145	8,883	24,580	52,515	73,738	71%
Septic and portable	51,363	52,936	205,452	196,495	616,357	32%
Capacity maintenance fees	10,069	9,548	40,276	75,324	120,832	62%
Total wastewater service	<u>10,492,016</u>	<u>11,456,783</u>	<u>41,968,064</u>	<u>42,998,626</u>	<u>125,904,203</u>	34%
<b>Reclaimed water service:</b>						
Reclaimed service	702,341	766,851	2,809,364	3,132,345	8,428,093	37%
Reclaimed water-cooling tower	18,686	7,976	74,744	56,004	224,236	25%
Total reclaimed water service	<u>721,027</u>	<u>774,827</u>	<u>2,884,108</u>	<u>3,188,349</u>	<u>8,652,329</u>	37%
<b>Miscellaneous:</b>						
Initiate account service	44,922	36,914	179,688	157,410	539,065	29%
Turn off/on service	30,953	40,685	123,812	139,750	371,440	38%
Lien fee charges	398	280	1,592	1,400	4,775	29%
Meter removal/testing	4,751	4,305	19,004	17,198	57,015	30%
Meter/line damage	20,788	5,549	83,152	198,509	249,455	80%
NSF charges	3,587	5,249	14,348	21,172	43,042	49%
Plans and specifications	73,111	78,632	292,444	364,489	877,329	42%
Charges to other funds	1,365	1,301	5,460	5,477	16,375	33%
Developer reimb of plan review	29,543	84,749	118,172	224,826	354,510	63%
Miscellaneous	150,373	218,336	601,492	622,635	1,804,481	35%
Total miscellaneous	<u>359,791</u>	<u>476,000</u>	<u>1,439,164</u>	<u>1,752,866</u>	<u>4,317,487</u>	41%
Total operating revenues	<u>\$ 16,329,595</u>	<u>\$ 17,643,222</u>	<u>\$ 65,318,380</u>	<u>\$ 65,834,091</u>	<u>\$ 195,955,152</u>	34%

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING AND MAINTENANCE EXPENSES DETAIL  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
<b>Personal services:</b>						
Salaries	\$ 3,284,124	\$ 2,878,101	\$ 13,136,496	\$ 13,610,173	\$ 39,409,483	35%
Fringe benefits	1,249,013	1,580,009	4,996,052	4,203,015	14,988,155	28%
<b>Total personal services</b>	<b>4,533,137</b>	<b>4,458,110</b>	<b>18,132,548</b>	<b>17,813,188</b>	<b>54,397,638</b>	<b>33%</b>
<b>Contractual services:</b>						
Research and studies	76,416	38,767	305,664	63,371	916,989	7%
Legal services	12,116	308	48,464	9,066	145,392	6%
Indirect costs	552,539	552,538	2,210,156	2,210,154	6,630,462	33%
Purchased water	65,150	19,316	260,600	58,481	781,794	7%
Effluent disposal	277,844	11,506	1,111,376	553,550	3,334,122	17%
Comptroller fees	166,495	166,495	665,980	665,981	1,997,944	33%
Officer fees	1,050	852	4,200	1,342	12,600	11%
Payments to other governments	275,898	287,860	1,103,592	928,554	3,310,776	28%
Janitorial	38,420	62,653	153,680	99,076	461,038	21%
Employment agency	107,930	65,035	431,720	133,280	1,295,160	10%
Training	17,164	3,460	68,656	5,190	205,973	3%
Paving	160,103	82,924	640,412	485,923	1,921,236	25%
Software licensing/support fee	184,328	439,556	737,312	745,949	2,211,933	34%
Other professional fees	194,816	106,976	779,264	148,178	2,337,790	6%
Contractual services	1,837,976	1,388,454	7,351,904	2,585,183	22,055,711	12%
<b>Total contractual services</b>	<b>3,968,245</b>	<b>3,226,700</b>	<b>15,872,980</b>	<b>8,693,278</b>	<b>47,618,920</b>	<b>18%</b>
<b>Materials and supplies:</b>						
Graphic reproduction services	3,834	8,650	15,336	8,650	46,008	19%
Office supplies	13,428	17,120	53,712	21,268	161,136	13%
Event/meal reimbursement	405	50	1,620	50	4,860	1%
Software <\$1000	12,947	-	51,788	-	155,367	0%
Computer equipment <\$500	5,512	4,665	22,048	5,158	66,139	8%
Equipment <\$1000	21,288	6,530	85,152	25,454	255,461	10%
Tools	10,026	7,305	40,104	34,596	120,309	29%
Medical	133	-	532	-	1,600	0%
Liquid oxygen	14,996	5,468	59,984	24,509	179,953	14%
Chemical and pesticides	8	-	32	-	100	0%
Solar salt	16,391	20,218	65,564	69,732	196,686	35%
Chlorine	116,346	148,058	465,384	463,314	1,396,149	33%
Fluoride	15,050	5,657	60,200	19,535	180,600	11%
Alum	891	5,562	3,564	11,381	10,692	106%
Polymer	57,942	79,046	231,768	249,506	695,309	36%
Sealing chemicals	208	1,500	832	1,500	2,500	60%
Corrosion control	55,568	33,237	222,272	165,356	666,817	25%
Carbon dioxide	47,313	37,123	189,252	149,127	567,750	26%
Sodium hydroxide	43,934	29,818	175,736	95,029	527,205	18%
Supplemental carbon	33,238	28,295	132,952	28,295	398,850	7%
Miscellaneous chemicals	29,084	30,233	116,336	57,185	349,007	16%
Material for construction	28,875	10,464	115,500	74,316	346,504	21%
Clothing	16,311	11,575	65,244	51,688	195,731	26%
Gas-oil-lube-brfl-ant	18,115	8,776	72,460	16,814	217,381	8%
Miscellaneous expenses	64,900	81,446	259,600	149,725	778,803	19%
<b>Total materials &amp; supplies</b>	<b>626,743</b>	<b>580,796</b>	<b>2,506,972</b>	<b>1,722,188</b>	<b>7,520,917</b>	<b>23%</b>

**ORANGE COUNTY WATER UTILITIES SYSTEM  
OPERATING AND MAINTENANCE EXPENSES DETAIL, (continued)  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
<b>Utilities:</b>						
Communications	\$ 66,620	\$ 46,604	\$ 266,480	\$ 189,165	\$ 799,439	24%
Water	9,848	3,673	39,392	36,843	118,176	31%
Solid waste tipping fees	41,398	89,064	165,592	121,368	496,780	24%
Garbage disposal	5,061	5,971	20,244	10,679	60,728	18%
Gas	14,142	14,876	56,568	29,234	169,707	17%
Electric	1,066,972	979,110	4,267,888	4,640,342	12,803,662	36%
<b>Total utilities</b>	<b>1,204,041</b>	<b>1,139,298</b>	<b>4,816,164</b>	<b>5,027,631</b>	<b>14,448,492</b>	<b>35%</b>
<b>Repairs and maintenance:</b>						
Building and grounds	538,789	723,969	2,155,156	1,900,067	6,465,465	29%
Equipment	629,532	534,627	2,518,128	1,360,193	7,554,384	18%
Vehicle maintenance	369,243	298,793	1,476,972	1,098,531	4,430,918	25%
Services	150,759	27,180	603,036	27,180	1,809,113	2%
Mains	25,864	15,297	103,456	78,316	310,364	25%
Water meters	3,070	-	12,280	-	36,845	0%
Fire lines	21,435	29,155	85,740	29,155	257,225	11%
Meter installations	42	-	168	-	500	0%
Valves	5,135	200	20,540	200	61,620	0%
Utility relocations	42	-	168	-	500	0%
<b>Total repairs &amp; maintenance</b>	<b>1,743,911</b>	<b>1,629,221</b>	<b>6,975,644</b>	<b>4,493,642</b>	<b>20,926,934</b>	<b>21%</b>
<b>Other administrative:</b>						
Local travel	2,404	1,093	9,616	3,470	28,845	12%
Out of county travel	2,820	687	11,280	5,102	33,841	15%
Postage and messenger services	69,852	8,664	279,408	219,018	838,223	26%
Toll charges	19,063	14,283	76,252	46,828	228,757	20%
Rental of equipment	62,027	47,496	248,108	119,003	744,319	16%
Dues and memberships	14,107	25,254	56,428	94,480	169,287	56%
Subscriptions	2,726	1,837	10,904	2,205	32,709	7%
Training fees	12,072	7,683	48,288	36,298	144,858	25%
License and certification	2,820	458	11,280	1,577	33,839	5%
Leases-bldgs	617	-	2,468	-	7,404	0%
Advertising	963	-	3,852	780	11,560	7%
Promotional	13,305	3,580	53,220	5,365	159,658	3%
Educational assistance	2,792	4,452	11,168	4,997	33,500	15%
Scholarships, awards	624	-	2,496	-	7,485	0%
Bad debt expense	35,750	92,509	143,000	359,500	429,000	84%
Bank charges	80,679	100,053	322,716	200,052	968,150	21%
Self insurance	267,306	267,306	1,069,224	1,069,225	3,207,674	33%
Refunds of prior year revenue	25,000	2,378	100,000	127,974	300,000	43%
Operating permits	11,654	-	46,616	-	139,849	0%
Accrued expenses	-	(58,158)	-	1,930,295	-	0%
<b>Total other administrative</b>	<b>626,581</b>	<b>519,575</b>	<b>2,506,324</b>	<b>4,226,169</b>	<b>7,518,958</b>	<b>56%</b>
<b>Total O&amp;M expenses</b>	<b>\$ 12,702,658</b>	<b>\$ 11,553,700</b>	<b>\$ 50,810,632</b>	<b>\$ 41,976,096</b>	<b>\$ 152,431,859</b>	<b>28%</b>

**ORANGE COUNTY WATER UTILITIES SYSTEM  
NON-OPERATING REVENUE AND EXPENSE DETAIL  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
Interest revenue:						
Net revenue	\$ 162,591	\$ 211,795	\$ 650,364	\$ 1,526,995	\$ 1,951,090	78%
Connection fees	-	59,151	-	166,759	-	0%
Bond reserve	-	153	-	(1,778)	-	0%
Less: Customer deposits expense	-	(8,116)	-	(30,551)	-	0%
Total interest revenue	<u>162,591</u>	<u>262,983</u>	<u>650,364</u>	<u>1,661,425</u>	<u>1,951,090</u>	85%
Interest expense:						
Bonds and revolving loans	(707,717)	(312,981)	(2,830,868)	(1,243,439)	(8,492,603)	15%
Capital lease	(110)	(191)	(440)	(550)	(1,318)	42%
Debt service fees	(61,373)	-	(245,492)	-	(736,480)	0%
Amortization of bond premium	-	84,845	-	339,381	-	(1)
Total interest expense	<u>(769,200)</u>	<u>(228,327)</u>	<u>(3,076,800)</u>	<u>(904,608)</u>	<u>(9,230,401)</u>	10%
Loss on disposal of assets:						
Loss on abandoned projects	-	-	-	(107,194)	-	(1)
Total Loss on disposal of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,194)</u>	<u>-</u>	(1)
Total non-operating revenues (expenses)	<u>\$ (606,609)</u>	<u>\$ 34,656</u>	<u>\$ (2,426,436)</u>	<u>\$ 649,623</u>	<u>\$ (7,279,311)</u>	-9%

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

**ORANGE COUNTY WATER UTILITIES SYSTEM  
CAPITAL CONTRIBUTIONS DETAIL  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
<b>CONNECTION FEES COLLECTED:</b>						
Water connection fees:						
Residential/Commercial	\$ 891,099	\$ 1,410,412	\$ 3,564,396	\$ 3,371,395	\$ 10,693,183	32%
Irrigation	47,268	53,712	189,072	203,012	567,216	36%
Total water connection fees	<u>938,367</u>	<u>1,464,124</u>	<u>3,753,468</u>	<u>3,574,407</u>	<u>11,260,399</u>	32%
Wastewater connection fees:						
Residential/Commercial	<u>1,608,882</u>	<u>2,997,957</u>	<u>6,435,528</u>	<u>6,785,534</u>	<u>19,306,589</u>	35%
Total wastewater connection fees	<u>1,608,882</u>	<u>2,997,957</u>	<u>6,435,528</u>	<u>6,785,534</u>	<u>19,306,589</u>	35%
Less reductions:						
Refunds of prior year collections	<u>(83,333)</u>	-	<u>(333,332)</u>	<u>(1,510)</u>	<u>(1,000,000)</u>	0%
Total reductions	<u>(83,333)</u>	-	<u>(333,332)</u>	<u>(1,510)</u>	<u>(1,000,000)</u>	0%
Net connection fees	<u>2,463,916</u>	<u>4,462,081</u>	<u>9,855,664</u>	<u>10,358,431</u>	<u>29,566,988</u>	35%
<b>DONATED SYSTEMS:</b>						
Developer fixed assets	-	8,711	-	54,495	-	0%
Developer reimbursements	-	16,424	-	16,424	-	0%
Line extensions	<u>-</u>	<u>7,640</u>	<u>-</u>	<u>33,835</u>	<u>-</u>	0%
Total donated systems	<u>-</u>	<u>32,775</u>	<u>-</u>	<u>104,754</u>	<u>-</u>	0%
Total capital contributions	<u>\$ 2,463,916</u>	<u>\$ 4,494,856</u>	<u>\$ 9,855,664</u>	<u>\$ 10,463,185</u>	<u>\$ 29,566,988</u>	35%



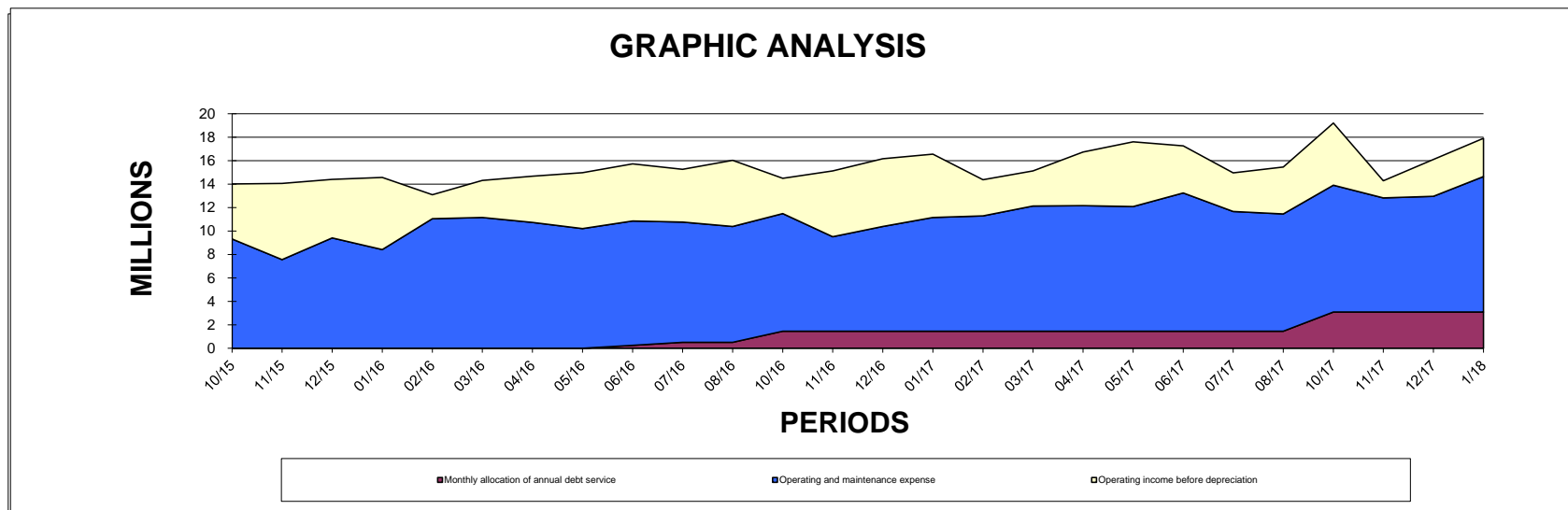
**ORANGE COUNTY WATER UTILITIES SYSTEM  
OTHER DISBURSEMENTS DETAIL  
FOR THE MONTH ENDED JANUARY 31, 2018**

	JANUARY BUDGET	JANUARY ACTUAL	FISCAL YTD BUDGET	FISCAL YTD ACTUAL	ANNUAL BUDGET	FISCAL YTD (STD 33%)
Capital outlay:						
Land	\$ 259,072	\$ 10,537	\$ 1,036,288	\$ 86,723	\$ 3,108,859	3%
Buildings	85,051	-	340,204	-	1,020,613	0%
Structures	12,566,495	6,970,105	50,265,980	18,403,253	150,797,936	12%
Equipment	904,758	31,725	3,619,032	465,105	10,857,096	4%
Total capital outlay	13,815,376	7,012,367	55,261,504	18,955,081	165,784,504	11%
Debt service principal	478,925	455,249	1,915,700	1,834,414	5,747,104	32%
Total other disbursements	<u>\$ 14,294,301</u>	<u>\$ 7,467,616</u>	<u>\$ 57,177,204</u>	<u>\$ 20,789,495</u>	<u>\$ 171,531,608</u>	12%

**ORANGE COUNTY WATER UTILITIES SYSTEM  
ANALYTICAL DATA  
FISCAL YEAR 2018**

	<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	0.64	0.57	0.75	0.62	0.65							
Water	0.84	0.95	0.87	0.73	0.83							
Wastewater	0.50	0.42	0.60	0.51	0.54							
Bond Coverage Ratios*	11.60	16.07	6.47	12.02	11.84							

\*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 JANUARY 31, 2018**

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 \$11.2 million.