

**Summary of Reserve Account Activity due to Recent Changes in IRC Code 201.08 and 201.09**

**Amnesty 2018-19 per IRC Code 201.08 (J)(4)**

| Acct # | Name             | Payment             | Bad Debt Written off | Water ERU's Released | Sewer ERU's Released | Annual Revenue Reduction |
|--------|------------------|---------------------|----------------------|----------------------|----------------------|--------------------------|
| 073644 | WCF2 LLC         | \$147,613.11        | \$201,992.14         | NA                   | NA                   | NA                       |
| 092634 | Graves Bros      | \$15,023.32         | \$18,536.42          | NA                   | NA                   | NA                       |
| 092636 | Graves Bros      | \$76,642.32         | \$92,037.37          | NA                   | NA                   | NA                       |
| 092638 | Graves Bros      | \$7,683.08          | \$9,564.74           | NA                   | NA                   | NA                       |
| 092664 | Graves Bros      | \$6,184.43          | \$7,772.35           | NA                   | NA                   | NA                       |
|        | <b>Subtotals</b> | <b>\$253,146.26</b> | <b>\$329,903.02</b>  |                      |                      |                          |

**Release of Service Availability Charges as per IRC Code 201.08 (N)**

| Acct # | Name                | Payment             | Bad Debt Written off  | Water ERU's Released | Sewer ERU's Released | Annual Revenue Reduction |
|--------|---------------------|---------------------|-----------------------|----------------------|----------------------|--------------------------|
| 075062 | Sebastian Ranch LLC | \$185,516.17        | \$825,869.53          | 206                  | 206                  | \$60,193.20              |
| 071078 | FVP Miami Lakes     | \$168,592.90        | \$403,224.06          | 272                  | 272                  | \$79,478.40              |
| 071148 | FVP Miami Lakes     | \$112,726.45        | \$269,066.00          | 182                  | 182                  | \$53,180.40              |
|        | <b>Subtotals</b>    | <b>\$466,835.52</b> | <b>\$1,498,159.59</b> | <b>660</b>           | <b>660</b>           | <b>\$192,852.00</b>      |

**Relinquishment of ERUs as per IRC Code 201.09 (E)**

| Acct # | Name                      | Refund if any       | Bad Debt Written off  | Water ERU's Relinquished | Sewer ERU's Relinquished | Annual Revenue Reduction |
|--------|---------------------------|---------------------|-----------------------|--------------------------|--------------------------|--------------------------|
| 073644 | GRBK GHO Central Vero LLC | \$0.00              | NA                    | 22                       | 21                       | \$6,241.20               |
| 072858 | Vero Lago                 | \$0.00              | NA                    | 10                       | 1                        | \$1,237.20               |
| 092634 | Graves Brothers           | \$13,500.00         | NA                    | 0                        | 10                       | \$1,872.00               |
| 092636 | Graves Brothers           | \$67,500.00         | NA                    | 0                        | 50                       | \$9,360.00               |
| 092638 | Graves Brothers           | \$6,750.00          | NA                    | 0                        | 5                        | \$936.00                 |
| 092664 | Graves Brothers           | \$5,400.00          | NA                    | 0                        | 4                        | \$748.80                 |
| 092560 | David Rocker              | \$35,100.00         | NA                    | 0                        | 26                       | \$4,867.20               |
| 092422 | R Max Corp                | \$2,700.00          | NA                    | 0                        | 2                        | \$374.40                 |
|        | <b>Subtotals</b>          | <b>\$130,950.00</b> |                       | <b>32</b>                | <b>119</b>               | <b>\$25,636.80</b>       |
|        | <b>Totals</b>             |                     | <b>\$1,828,062.61</b> | <b>692</b>               | <b>779</b>               | <b>\$218,488.80</b>      |