Waste Management Enterprise Fund of the Department of Solid Waste Management of Miami-Dade County, Florida

Agreed-Upon Procedures on
Full Cost Disclosure Report
September 30, 2024

RSM US LLP

Independent Accountant's Report

The Honorable Mayor and Chairperson
and Members of the Board of County Commissioners
Miami-Dade County, Florida

We have performed the procedures enumerated below on Florida Department of Environmental Protection's compliance with the Full Cost Accounting Rule, Chapter 62-708, of the *Florida Administrative Code* for the fiscal year ended September 30, 2024, with respect to certain records and transactions in the *Full Cost Disclosure Report* (the Specified Requirements). The Waste Management Enterprise Fund of the Department of Solid Waste Management (the Department), an enterprise fund of Miami-Dade County, Florida (the County), is responsible for the *Full Cost Disclosure Report*.

The Department's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting management with respect to certain financial data in the Letter. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows (dollars are in thousands):

We obtained all financial information and related schedules from the Department's Controller Office. Materiality, for the purpose of this report, has been determined to be one thousand dollars and 0.50%:

1. We compared the total cost of $222,280 from the *Full Cost Disclosure Report* (see page 2 of the full cost report attached) to the sum of operating expenses of $136,964, plus depreciation expense of $12,361, plus interest expense of $1,293, plus disposal costs of $71,586 obtained from the Waste Collection System unaudited management prepared Schedule of Revenues, Expenses and Changes in Fund Net Position (see page 6 of the full cost report attached) for the year ended September 30, 2024, adjusted for the following amounts obtained from management's supporting schedules – plus issuance costs of $28 and other expenses of $48 and found them to be in agreement. No exceptions were noted.

2. We recomputed the "cost per unit serviced" to the *Full Cost Disclosure Report* (see page 2 of the full cost report attached) by dividing the respective Full Cost amount by the Units Serviced (number of households or commercial units, as applicable) as reported in the unaudited Statistical Tables V (Collection System – Customer Statistics) which is included in the Department's September 30, 2024, Annual Comprehensive Financial Report (ACFR). No exceptions were noted. We also recomputed the "cost per ton" to the *Full Cost Disclosure Report* (see page 2 of the full cost report attached) by dividing the respective Full Cost amount by the Tons (residential or commercial, as applicable) as reported in the unaudited Statistical Tables IV A (Collection System – Tonnage by Type) which is included in the Department's September 30, 2024 ACFR. No exceptions were noted.

3. We compared the respective amounts in the “Allocation of Support Costs” columns from the *Full Cost Summary With Allocations* report (see page 3 of the full cost report attached), to the corresponding amounts listed in the *Basis of Allocations for Full Cost Report* (see page 4 of the full cost report attached) and found them to be in agreement. No exceptions noted.

4. Using the *Basis of Allocations for Full Cost Report* (see page 4 of the full cost report attached)*,* we recomputed the allocation amounts and related percentages listed for Garbage, Trash, Interest Expense, Depreciation and Department wide, by multiplying the respective amounts in each of the above category by their corresponding percentages (see page 4 of the full cost report attached). No exceptions were noted that exceeded the defined materiality.

5. We compared the number of units (number of households or commercial units, as applicable) and annual tons (residential or commercial, as applicable) which management obtained from the Department’s information systems as reported in the *Workload Measures Report* (see page 5 of the full cost report attached), to unaudited Statistical Tables IV A and V (Collection System – Tonnage by Type and Collection System – Customer Statistics, respectively) which is included in the Department’s September 30, 2024 ACFR, and found them to be in agreement. No exceptions were noted.

6. We inquired of the Department’s Controller regarding the basis for allocating costs for the *Full Cost Disclosure Reports* and were informed that the methodology used is consistent with that of the prior year.

We were engaged by the Department’s management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the amounts and calculations in the *Full Cost Disclosure Reports* of the Department for the fiscal year ended September 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Department and the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Florida Department of Environmental Protection and management of the Miami-Dade County Department of Solid Waste Management, and is not intended to be, and should not be, used by anyone other than the specified parties.

RSM US LLP

Miami, Florida
August 20, 2025

"Delivering Excellence Every Day"

WASTE MANAGEMENT ENTERPRISE FUND

AN ENTERPRISE FUND OF THE DEPARTMENT OF SOLID WASTE MANAGEMENT

A DEPARTMENT OF MIAMI-DADE COUNTY, FLORIDA

WASTE COLLECTION SYSTEM

FULL COST DISCLOSURE REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

RESIDENTIAL SERVICES

	HOUSEHOLDS SERVED	FULL COST PER HOUSEHOLD
GARBAGE & TRASH CURBSIDE PROGRAM		
COLLECTION	353,557	$290
DISPOSAL	353,557	$153
TRASH & RECYCLING CENTERS (TRASH)		
COLLECTION	353,557	$27
DISPOSAL	353,557	$46
TRC - TRANSPORTATION COST **(1)**	353,557	$21
RECYCLING PROGRAMS	366,229	$70
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT (2)	353,557	$28
LITTER CONTROL	353,557	$6

RESIDENTIAL COST FOR COMBINED SERVICE AREA

COLLECTION	$317
DISPOSAL	$199
TRC - TRANSPORTATION COST	$21
RECYCLING	$70
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	$28
LITTER CONTROL	$6
TOTAL	$641

COMMERCIAL SERVICES

	TOTAL TONS	FULL COST PER TON
GARBAGE & TRASH COLLECTION PROGRAM		
GARBAGE COLLECTION	7,428	$125
GARBAGE DISPOSAL	7,428	$103
TRASH COLLECTION	2,796	$159
TRASH DISPOSAL	2,796	$96
TOTAL		$483

THE AVERAGE WASTE DISPOSED OF ON A PER HOUSEHOLD BASIS WAS DETERMINED TO BE 2.65 TONS.

(1) SINCE FISCAL YEAR 2018, THESE COSTS WERE TRANSFERRED TO THE DISPOSAL FUND. THE DEPARTMENT HAS DEEMED THAT THESE COSTS RELATE TO THE TRASH & RECYCLING CENTERS (TRCs) REGARDLESS OF THE FUND WHERE THESE COSTS RESIDE. THEREFORE, THESE COSTS HAVE BEEN ALLOCATED TO THE HOUSEHOLD UNIT COST IN THIS PRESENTATION.

(2) THIS PRESENTATION REFLECTS ALL BULKY WASTE ENFORCEMENT & ILLEGAL DUMPING ENFORCEMENT COSTS RESIDING IN THE COLLECTION FUND.

Waste Management Enterprise Fund
An Enterprise Fund of of the Department of Solid Waste Management
A Department of Miami-Dade County, Florida
Waste Collection System
Full Cost Disclosure Report
09/30/2024

	Full Cost (Final)	Units Serviced (# households or commercial units as applicable)	Cost Per Unit Serviced*	Tons (Residential or Commercial as applicable)	Cost Per Ton*
GARBAGE AND TRASH CURBSIDE PROGRAM					
GARBAGE COLLECTION	$73,532,342	353,557	$208	904,321	$81
TRASH COLLECTION	$29,041,737	353,557	$82	904,321	$32
COLLECTION TOTAL	**$102,574,079**		**$290**		**$113**
GARBAGE DISPOSAL	$45,831,398	353,557	$130	904,321	$51
TRASH DISPOSAL	$8,079,782	353,557	$23	904,321	$9
DISPOSAL TOTAL	**$53,911,180**		**$153**		**$60**
TRASH AND RECYCLING CENTERS (TRASH)					
COLLECTION	$9,516,988	353,557	**$27**	904,321	**$11**
DISPOSAL	$16,245,599	353,557	**$46**	904,321	**$18**
TRC TOTAL	**$25,762,587**				
RECYCLING PROGRAMS	**$25,713,606**	366,229	**$70**	37,640	**$683**
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	$9,889,496	353,557	**$28**	904,321	**$11**
LITTER CONTROL	$2,021,023	353,557	**$6**	904,321	**$2**
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT AND LITTER CONTROL TOTAL	**$11,910,519**				
RESIDENTIAL COSTS FOR COMBINED SERVICE AREA					
COLLECTION	$112,091,067	353,557	**$317**	904,321	**$124**
DISPOSAL	$70,156,779	353,557	**$199**	904,321	**$78**
RECYCLING	$25,713,606	366,229	**$70**	37,640	**$683**
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	$9,889,496	353,557	**$28**	904,321	**$11**
LITTER CONTROL	$2,021,023	353,557	**$6**	904,321	**$2**
TOTAL	**$219,871,971**		**$620**		**$898**
COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM					
GARBAGE COLLECTION	$930,565			7,428	**$125**
GARBAGE DISPOSAL	$762,632			7,428	**$103**
TRASH COLLECTION	$445,854			2,796	**$159**
TRASH DISPOSAL	$269,420			2,796	**$96**
COMMERCIAL TOTAL	**$2,408,471**				**$483**
OTHER PROGRAMS					
FEMA	**$0**				
TOTAL COSTS	**$222,280,442**				

*The Cost Per Unit Serviced and Cost Per Ton figures presented herein are rounded.

Waste Management Enterprise Fund
An Enterprise Fund of the Department of Solid Waste Management
A Department of Miami-Dade County, Florida
Waste Collection System
Full Cost Summary With Allocations
09/30/2024

		--------Allocation of Support Costs--------					
	Preliminary	**Garbage Allocation**	**Trash Allocation**	**Interest Allocation**	**Depreciation Allocation**	**Dptwide Allocation**	**Final**
GARBAGE AND TRASH CURBSIDE PROGRAM							
GARBAGE COLLECTION	$54,394,576	$1,315,288	$0	$784,694	$7,500,697	$9,537,087	$73,532,342
GARBAGE DISPOSAL	$45,831,398	$0	$0	$0	$0	$0	$45,831,398
TRASH COLLECTION	$21,346,300	$0	$885,941	$284,313	$2,717,983	$3,807,200	$29,041,737
TRASH DISPOSAL	$8,079,782	$0	$0	$0	$0	$0	$8,079,782
TRASH AND RECYCLING CENTERS (TRASH)							
COLLECTION	$6,995,187 **(a)**	$0	$290,387	$93,190	$890,587	$1,247,637	$9,516,988
DISPOSAL	$16,245,599	$0	$0	$0	$0	$0	$16,245,599
RECYCLING PROGRAMS	$21,954,623	$0	$0	$0	$0	$3,758,983	$25,713,606
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	$7,269,642	$0	$301,781	$96,846	$925,372	$1,295,855	$9,889,496
FEMA	$0	$0	$0	$0	$0	$0	$0
LITTER CONTROL	$1,485,301	$0	$61,588	$19,764	$189,172	$265,198	$2,021,023
COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM							
GARBAGE COLLECTION	$688,222	$16,919	$0	$9,933	$94,946	$120,545	$930,565
GARBAGE DISPOSAL	$762,632	$0	$0	$0	$0	$0	$762,632
TRASH COLLECTION	$328,072	$0	$13,200	$4,387	$41,932	$58,263	$445,854
TRASH DISPOSAL	$269,420	$0	$0	$0	$0	$0	$269,420
TOTAL DIRECT COSTS	$185,650,754	$1,332,207	$1,552,897	$1,293,127	$12,360,689	$20,090,768	$222,280,442
ADMINISTRATIVE SUPPORT							
DEPTWIDE COSTS TO BE ALLOCATED	$20,090,768	$0	$0	$0	$0	($20,090,768)	$0
INTEREST COSTS TO BE ALLOCATED	$1,293,127	$0	$0	($1,293,127)	$0	$0	$0
AMORTIZATION OF BOND PREMIUM TO BE ALLOCATED	$0	$0	$0	$0	$0	$0	$0
DEPRECIATION TO BE ALLOCATED	$12,360,689	$0	$0	$0	($12,360,689)	$0	$0
GARBAGE ADMIN. DIVISION COSTS	$1,332,207	($1,332,207)	$0	$0	$0	$0	$0
TRASH ADMIN. DIVISION COSTS	$1,552,897	$0	($1,552,897)	$0	$0	$0	$0
CAPITAL COSTS TO BE ELIMINATED	$23,736,130	$0	$0	$0	$0	$0	$23,736,130
CAPITAL COST Elimination	**($23,736,130)**	$0	$0	$0	$0	$0	($23,736,130)
TOTAL COSTS	**$222,280,442**	**$0**	**$0**	**$0**	**$0**	**$0**	**$222,280,442**

(a) In fiscal year 2024, T&R Transportation Cost resides in disposal fund.

Waste Management Enterprise Fund
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Waste Collection System
Basis of Allocations for Full Cost Report
09/30/2024

1. Garbage Administration Division Costs: Administrative costs totaling: **$1,332,207** in the Garbage Division were allocated between residential and commercial garbage collection activities based on relative tonnage as follows:

	Tonnage	%	Allocation
Residential Garbage Collection	**577,731**	98.73%	**$1,315,288**
Commercial Garbage Collection	**7,428**	1.27%	**$16,919**
Total Garbage	**585,159**	100.00%	**$1,332,207**

3. Interest Expense that totaled **(a)** **$1,293,127** was allocated **61.45%** to garbage collection and **38.55%** to trash collection based on the relative tonnages. The allocation within garbage and trash was based on the current year relative direct cost.

		Direct Cost	%	Allocation
Residential Garbage Collection		**$54,394,576**	98.75%	**$784,694**
Commercial Garbage Collection		**$688,222**	1.25%	**$9,933**
Total Garbage Direct Cost		**$55,082,798**	100.00%	**$794,627**
	61.45%	Interest	=	**$794,627**
		Direct Cost	%	Allocation
Residential Trash-Curbside, Other, TRC		**$37,096,431**	99.12%	**$494,113**
Commercial Trash Collection		**$328,072**	0.88%	**$4,387**
Total Trash Direct Cost		**$37,424,503**	100.00%	**$498,500**
	38.55%	Interest	=	**$498,500**

4. Depreciation totaling **$12,360,689** was allocated **61.45%** to garbage collection and **38.55%** to trash collection based on the relative tonnages. The allocation within garbage and trash was based on the current year relative direct cost.

		Direct Cost	%	Allocation
Curbside Garbage Collection		**$54,394,576**	98.75%	**$7,500,697**
Commercial Garbage Collection		**$688,222**	1.25%	**$94,946**
Total Garbage Collection Direct Cost		**$55,082,798**	100.00%	**$7,595,643**
	61.45%	Depreciation	=	**$7,595,643**
		Direct Cost	%	Allocation
Residential Curbside Trash Collection		**$21,346,300**	57.04%	**$2,717,983**
Bulky Waste & Illegal Dumping Enforcement		**$7,269,642**	19.42%	**$925,372**
Litter Control		**$1,485,301**	3.97%	**$189,172**
Residential Trash-Curbside, Other, TRC Sub-Total		**$30,101,244**	80.43%	**$3,832,527**
T&R Center Trash Collection		**$6,995,187**	18.69%	**$890,587**
Commercial Trash Collection		**$328,072**	0.88%	**$41,932**
Total Trash Collection Direct Cost		**$37,424,503**	100.00%	**$4,765,046**
	38.55%	Depreciation	=	**$4,765,046**

2. Trash Administration Division Costs: Administrative costs for Trash Division totaling **$1,552,897** were allocated between residential and commercial trash collection activities based on relative tonnage. Within residential, the costs are allocated to Bulky Waste & Illegal Dumping Enforcement and Litter Control. Lot Clearing, Demolition, and Curbside trash are based on the relative direct cost of those activities.

Residential Tons (a)	**326,590**	99.15%
Commercial Tons	**2,796**	0.85%
Total Tons	**329,386**	100.00%

(a) Including Bulky Waste & Illegal Dumping Enforcement and Litter Control.

	Direct Cost		Allocation
Commercial Trash Collection	not applicable		**$13,200**
Residential Trash-Curbside	**$21,346,300**	57.54%	**$885,941**
Residential Trash-TR Centers	**$6,995,187**	18.86%	**$290,387**
Bulky Waste & Illegal Dumping Enforcement	**$7,269,642**	19.60%	**$301,781**
Litter Control	**$1,485,301**	4.00%	**$61,588**
Lot Clearing (excluded-considered enf.)	**$0**	0.00%	**$0**
Demolition	**$0**	0.00%	**$0**
Total Residential Direct Cost	**$37,096,431**	100.00%	**$1,552,897**

5. Deptwide indirect cost totaling **$20,090,768** were allocated to the activities listed below based on the relative direct cost of each activity. For this purpose the direct cost of the garbage and trash divisions includes the allocated costs from the garbage and trash administration units as shown.

	Direct Cost	%	Allocation
Curbside Garbage Collection	**$55,709,864 (1)**	47.47%	**$9,537,087**
Curbside Trash Collection	**$22,232,241 (1)**	18.95%	**$3,807,200**
T&R Center Trash Collection	**$7,285,574 (1)**	6.21%	**$1,247,637**
Recycling Programs	**$21,954,623**	18.71%	**$3,758,983**
Bulky Waste & Illegal Dumping Enforcement	**$7,571,423 (1)**	6.45%	**$1,295,855**
FEMA	**$0**	0.00%	**$0**
Litter Control	**$1,546,889 (1)**	1.32%	**$265,198**
Commercial Garbage Collection	**$705,141 (1)**	0.60%	**$120,545**
Commercial Trash Collection	**$341,272 (1)**	0.29%	**$58,263**
Lot Clearing	**$0**	0.00%	**$0**
Demolition	**$0**	0.00%	**$0**
	$117,347,027	100.00%	**$20,090,768**

(1) After Garbage/Trash Adm. Allocation to Residential and Commercial.

Waste Management Enterprise Fund
An Enterprise Fund of the Department of Solid Waste Management
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Workload Measures
09/30/2024

	Units		Tons Garbage		Tons Trash		Tons Recycling		Tons Total
Residential:									
Household units	347,611								
Residential dumpster units	5,943								
City of Miami Hud Units	3								
Sub-Total			577,731		321,936	(2)			899,667
Illegal Dumping:	-				4,449	(5)			4,449
Litter Control:	-				205	(6)			205
Total Residential	353,557	(A)	577,731		326,590		-		904,321
Commercial:									
Household/commercial units	3,381								
City of Miami Hud Units	1,136								
Sub-Total	4,517								
Commercial can units	23								
Commercial rollaway units	22								
Sub-Total	45								
Total Commercial	4,562	(B)	7,428		2,796	(3)	-		10,224
		Sub-Total	585,159		329,386		-		914,545
Recycling:									
Units in collections service area	347,611								
Units outside service area	45								
Units inside service area w/o garbage service	1,918								
Sub-Total	1,963								
Municipal units	16,655								
Total Recycling	366,229	(C)	-		-		37,640	(4)	37,640
		Total	585,159	(1)	329,386		37,640		952,185

	Tons Garbage	Tons Trash	
Percentages:			
Residential:	60.67%	33.81%	
Illegal Dumping:	0.00%	0.48%	
Litter Control:	0.00%	0.02%	
Commercial:	0.78%	0.29%	
Recycling:	0.00%	3.95%	
Totals	61.45%	38.55%	100.00%

Waste Collection System

Supplemental Schedule of Revenues, Expenses and Changes in Fund Net Position

	For the Fiscal Year Ended September 30, 2024
	(In thousands)
Operating Revenues	
Solid waste collection services	$ 194,483
Other operating revenues	654
Total Collection Operating Revenues	195,137
Operating Expenses	
Garbage collection	56,367
Trash collection	32,045
Recycling	21,955
Litter control	1,467
Facility Maintenance	1,148
Enforcement and environmental compliance	5,068
General and administrative	18,914
Subtotal	136,964
Depreciation	12,361
Total Collection Operating Expenses	149,325
Collection Operating Income	45,812
Non-Operating Revenues (Expenses)	
Investment income	4,549
Interest expense	(1,293)
Other expense, net:	
Gain on disposal of capital assets	89
Issuance costs	(28)
Other	(48)
Total Collection Non-Operating Revenues (Expenses), Net	3,269
Change in Net Position Before Elimination	49,081
Elimination*	(71,586)
Change in Net Position (Deficit) After Elimination	$ (22,505)

** Impact to Net Position by the elimination of tipping fees (in Garbage Collection, Trash Collection and Litter Control expenses above) paid to the Disposal System.*

See accompanying independent auditor's report.