

**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, 2022



RSM US LLP

## Independent Accountant's Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below in Florida Department of Environmental Protection its compliance with the Full Cost Accounting Rule, Chapter 62-708, of the *Florida Administrative Code* for the fiscal year ended September 30, 2022, 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, if any, are summarized 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 \$178,226 from the *Full Cost Disclosure Report* (see page 2 of the full cost report attached) to the sum of operating expenses of \$100,711, plus depreciation expense of \$10,934, plus interest expense of \$905, plus disposal costs of \$65,654 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, 2022, adjusted for the following amounts obtained from management's supporting schedules – plus issuance costs of \$22 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 Served (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, 2022, 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, 2022 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, 2022 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, 2022. 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 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 these specified parties.

*RSM US LLP*

Miami, Florida  
September 28, 2023



"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, 2022**

**RESIDENTIAL SERVICES**

	<b>HOUSEHOLDS SERVED</b>	<b>FULL COST PER HOUSEHOLD</b>
<b>GARBAGE &amp; TRASH CURBSIDE PROGRAM</b>		
COLLECTION	348,626	\$244
DISPOSAL	348,626	\$134
<b>TRASH &amp; RECYCLING CENTERS (TRASH)</b>		
COLLECTION	348,626	\$22
DISPOSAL	348,626	\$35
TRC - TRANSPORTATION COST	(1) 348,626	\$19
<b>RECYCLING PROGRAMS</b>		
	362,021	\$22
<b>BULKY WASTE &amp; ILLEGAL DUMPING ENFORCEMENT</b>		
	(2) 348,626	\$24
<b>LITTER CONTROL</b>		
	348,626	\$5
<b>RESIDENTIAL COST FOR COMBINED SERVICE AREA</b>		
COLLECTION		\$266
DISPOSAL		\$169
TRC - TRANSPORTATION COST		\$19
RECYCLING		\$22
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT		\$24
LITTER CONTROL		\$5
TOTAL		\$505

**COMMERCIAL SERVICES**

	<b>TOTAL TONS</b>	<b>FULL COST PER TON</b>
<b>GARBAGE &amp; TRASH COLLECTION PROGRAM</b>		
GARBAGE COLLECTION	11,039	\$118
GARBAGE DISPOSAL	11,039	\$80
TRASH COLLECTION	3,862	\$135
TRASH DISPOSAL	3,862	\$230
TOTAL		\$563

THE AVERAGE WASTE DISPOSED OF ON A PER HOUSEHOLD BASIS WAS DETERMINED TO BE 2.70 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 the Department of Solid Waste Management**  
**A Department of Miami-Dade County, Florida**  
**Waste Collection System**  
**Full Cost Disclosure Report**  
**09/30/2022**

	Full Cost (Final)	Units Served (# households or commercial units as applicable)	Cost Per Unit Served*	Tons (Residential or Commercial as applicable)	Cost Per Ton*
<b>GARBAGE AND TRASH CURBSIDE PROGRAM</b>					
GARBAGE COLLECTION	\$64,348,251	348,626	\$185	882,321	\$73
TRASH COLLECTION	\$20,702,630	348,626	\$59	882,321	\$23
<b>COLLECTION TOTAL</b>	<b><u>\$85,050,881</u></b>		<b><u>\$244</u></b>		<b><u>\$96</u></b>
GARBAGE DISPOSAL	\$39,458,668	348,626	\$113	882,321	\$45
TRASH DISPOSAL	\$7,329,914	348,626	\$21	882,321	\$8
<b>DISPOSAL TOTAL</b>	<b><u>\$46,788,582</u></b>		<b><u>\$134</u></b>		<b><u>\$53</u></b>
<b>TRASH AND RECYCLING CENTERS (TRASH)</b>					
COLLECTION	\$7,544,678	348,626	\$22	882,321	\$9
DISPOSAL	\$12,323,763	348,626	\$35	882,321	\$14
<b>TRC TOTAL</b>	<b><u>\$19,868,441</u></b>				
<b>RECYCLING PROGRAMS</b>					
	<b>\$7,954,155</b>	362,021	<b>\$22</b>	60,096	<b>\$132</b>
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	\$8,277,116	348,626	\$24	882,321	\$9
LITTER CONTROL	\$1,688,855	348,626	\$5	882,321	\$2
<b>BULKY WASTE &amp; ILLEGAL DUMPING ENFORCEMENT AND LITTER CONTROL TOTAL</b>	<b><u>\$9,965,971</u></b>				
<b>RESIDENTIAL COSTS FOR COMBINED SERVICE AREA</b>					
COLLECTION	\$92,595,559	348,626	\$266	882,321	\$105
DISPOSAL	\$59,112,345	348,626	\$169	882,321	\$67
RECYCLING	\$7,954,155	362,021	\$22	60,096	\$132
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	\$8,277,116	348,626	\$24	882,321	\$9
LITTER CONTROL	\$1,688,855	348,626	\$5	882,321	\$2
<b>TOTAL</b>	<b><u>\$169,628,030</u></b>		<b><u>\$486</u></b>		<b><u>\$316</u></b>
<b>COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM</b>					
GARBAGE COLLECTION	\$1,300,739			11,039	\$118
GARBAGE DISPOSAL	\$878,528			11,039	\$80
TRASH COLLECTION	\$520,854			3,862	\$135
TRASH DISPOSAL	\$887,017			3,862	\$230
<b>COMMERCIAL TOTAL</b>	<b><u>\$3,587,138</u></b>				<b><u>\$563</u></b>
<b>OTHER PROGRAMS</b>					
FEMA	<b><u>\$5,010,465</u></b>				
<b>TOTAL COSTS</b>	<b><u>\$178,225,633</u></b>				

\*The Cost Per Unit Served 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**  
**09/30/2022**

-----Allocation of Support Costs-----							
	Preliminary	Garbage Allocation	Trash Allocation	Interest Allocation	Depreciation Allocation	Dptwide Allocation	Final
<b>GARBAGE AND TRASH CURBSIDE PROGRAM</b>							
GARBAGE COLLECTION	\$49,651,417	\$747,902	\$0	\$535,623	\$6,474,188	\$6,939,121	\$64,348,251
GARBAGE DISPOSAL	\$39,458,668	\$0	\$0	\$0	\$0	\$0	\$39,458,668
TRASH COLLECTION	\$15,253,838	\$0	\$743,949	\$191,443	\$2,310,606	\$2,202,794	\$20,702,630
TRASH DISPOSAL	\$7,329,914	\$0	\$0	\$0	\$0	\$0	\$7,329,914
<b>TRASH AND RECYCLING CENTERS (TRASH)</b>							
COLLECTION	\$5,554,628 (a)	\$0	\$270,864	\$69,702	\$847,539	\$801,945	\$7,544,678
DISPOSAL	\$12,323,763	\$0	\$0	\$0	\$0	\$0	\$12,323,763
<b>RECYCLING PROGRAMS</b>							
	\$6,991,310	\$0	\$0	\$0	\$0	\$962,845	\$7,954,155
<b>BULKY WASTE &amp; ILLEGAL DUMPING ENFORCEMENT</b>							
	\$6,098,395	\$0	\$297,360	\$76,520	\$923,723	\$881,118	\$8,277,116
<b>FEMA</b>							
	\$4,403,898	\$0	\$0	\$0	\$0	\$606,567	\$5,010,465
<b>LITTER CONTROL</b>							
	\$1,244,212	\$0	\$60,680	\$15,615	\$188,294	\$180,054	\$1,688,855
<b>COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM</b>							
GARBAGE COLLECTION	\$1,004,109	\$14,563	\$0	\$10,820	\$130,779	\$140,468	\$1,300,739
GARBAGE DISPOSAL	\$878,528	\$0	\$0	\$0	\$0	\$0	\$878,528
TRASH COLLECTION	\$385,858	\$0	\$16,815	\$4,835	\$58,436	\$54,910	\$520,854
TRASH DISPOSAL	\$887,017	\$0	\$0	\$0	\$0	\$0	\$887,017
<b>TOTAL DIRECT COSTS</b>	<b>\$151,465,555</b>	<b>\$762,465</b>	<b>\$1,389,668</b>	<b>\$904,558</b>	<b>\$10,933,565</b>	<b>\$12,769,822</b>	<b>\$178,225,633</b>
<b>ADMINISTRATIVE SUPPORT</b>							
DEPTWIDE COSTS TO BE ALLOCATED	\$12,769,822	\$0	\$0	\$0	\$0	(\$12,769,822)	\$0
INTEREST COSTS TO BE ALLOCATED	\$904,558	\$0	\$0	(\$904,558)	\$0	\$0	\$0
AMORTIZATION OF BOND PREMIUM TO BE ALLOCATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION TO BE ALLOCATED	\$10,933,565	\$0	\$0	\$0	(\$10,933,565)	\$0	\$0
GARBAGE ADMIN. DIVISION COSTS	\$762,465	(\$762,465)	\$0	\$0	\$0	\$0	\$0
TRASH ADMIN. DIVISION COSTS	\$1,389,668	\$0	(\$1,389,668)	\$0	\$0	\$0	\$0
CAPITAL COSTS TO BE ELIMINATED	\$5,753,795	\$0	\$0	\$0	\$0	\$0	\$5,753,795
CAPITAL COST Elimination	(\$5,753,795)	\$0	\$0	\$0	\$0	\$0	(\$5,753,795)
<b>TOTAL COSTS</b>	<b>\$178,225,633</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,225,633</b>

(a) In fiscal year 2022, T&R Transportation Cost resides in disposal fund.

**Waste Management Enterprise Fund**  
**An Enterprise Fund of the Department of Solid Waste Management**  
**A Department of Miami-Dade County, Florida**  
**Waste Collection System**  
**Basis of Allocations for Full Cost Report**  
**09/30/2022**

1. Garbage Administration Division Costs: Administrative costs totaling: **\$762,465**  
in the Garbage Division were allocated between residential and commercial garbage collection activities based on relative tonnage as follows:

	Tonnage	%	Allocation
Residential Garbage Collection	<b>567,302</b>	98.09%	<b>\$747,902</b>
Commercial Garbage Collection	<b>11,039</b>	1.91%	<b>\$14,563</b>
<b>Total Garbage</b>	<b>578,341</b>	<b>100.00%</b>	<b>\$762,465</b>

3. Interest Expense that totaled (a) **\$904,558** was allocated **60.41%** to garbage collection and **39.59%** 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	<b>\$49,651,417</b>	98.02%	<b>\$535,623</b>
Commercial Garbage Collection	<b>\$1,004,109</b>	1.98%	<b>\$10,820</b>
<b>Total Garbage Direct Cost</b>	<b>\$50,655,526</b>	<b>100.00%</b>	<b>\$546,443</b>
<b>60.41%</b>	Interest	=	<b>\$546,443</b>
	Direct Cost	%	Allocation
Residential Trash-Curbside, Other, TRC	<b>\$28,151,073</b>	98.65%	<b>\$353,280</b>
Commercial Trash Collection	<b>\$385,858</b>	1.35%	<b>\$4,835</b>
<b>Total Trash Direct Cost</b>	<b>\$28,536,931</b>	<b>100.00%</b>	<b>\$358,115</b>
<b>39.59%</b>	Interest	=	<b>\$358,115</b>

4. Depreciation totaling **\$10,933,565** was allocated **60.41%** to garbage collection and **39.59%** 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	<b>\$49,651,417</b>	98.02%	<b>\$6,474,188</b>
Commercial Garbage Collection	<b>\$1,004,109</b>	1.98%	<b>\$130,779</b>
<b>Total Garbage Collection Direct Cost</b>	<b>\$50,655,526</b>	<b>100.00%</b>	<b>\$6,604,967</b>
<b>60.41%</b>	Depreciation	=	<b>\$6,604,967</b>
	Direct Cost	%	Allocation
Residential Curbside Trash Collection	<b>\$15,253,838</b>	53.38%	<b>\$2,310,606</b>
Bulky Waste & Illegal Dumping Enforcement	<b>\$6,098,395</b>	21.34%	<b>\$923,723</b>
Litter Control	<b>\$1,244,212</b>	4.35%	<b>\$188,294</b>
Residential Trash-Curbside, Other, TRC Sub-Total	<b>\$22,596,445</b>	79.07%	<b>\$3,422,623</b>
T&R Center Trash Collection	<b>\$5,554,628</b>	19.58%	<b>\$847,539</b>
Commercial Trash Collection	<b>\$385,858</b>	1.35%	<b>\$58,436</b>
<b>Total Trash Collection Direct Cost</b>	<b>\$28,536,931</b>	<b>100.00%</b>	<b>\$4,328,598</b>
<b>39.59%</b>	Depreciation	=	<b>\$4,328,598</b>

2. Trash Administration Division Costs: Administrative costs for Trash Division totaling **\$1,389,668** 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.

	Tons	%
Residential Tons (a)	<b>315,019</b>	98.79%
Commercial Tons	<b>3,862</b>	1.21%
<b>Total Tons</b>	<b>318,881</b>	<b>100.00%</b>

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

	Direct Cost	%	Allocation
Commercial Trash Collection	not applicable		<b>\$16,815</b>
Residential Trash-Curbside	<b>15,253,838</b>	54.19%	<b>\$743,949</b>
Residential Trash-TR Centers	<b>5,554,628</b>	19.73%	<b>\$270,864</b>
Bulky Waste & Illegal Dumping Enforcement	<b>6,098,395</b>	21.66%	<b>\$297,360</b>
Litter Control	<b>1,244,212</b>	4.42%	<b>\$60,680</b>
Lot Clearing (excluded-considered enf.)	<b>0</b>	0.00%	<b>\$0</b>
Demolition	<b>0</b>	0.00%	<b>\$0</b>
<b>Total Residential Direct Cost</b>	<b>28,151,073</b>	<b>100.00%</b>	<b>\$1,389,668</b>

5. Deptwide indirect cost totaling **\$12,769,822** 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	<b>\$50,399,319 (1)</b>	54.34%	<b>\$6,939,121</b>
Curbside Trash Collection	<b>\$15,997,787 (1)</b>	17.25%	<b>\$2,202,794</b>
T&R Center Trash Collection	<b>\$5,825,492 (1)</b>	6.28%	<b>\$801,945</b>
Recycling Programs	<b>\$6,991,310</b>	7.54%	<b>\$962,845</b>
Bulky Waste & Illegal Dumping Enforcement	<b>\$6,395,755 (1)</b>	6.90%	<b>\$881,118</b>
FEMA	<b>\$4,403,898</b>	4.75%	<b>\$606,567</b>
Litter Control	<b>\$1,304,892 (1)</b>	1.41%	<b>\$180,054</b>
Commercial Garbage Collection	<b>\$1,018,672 (1)</b>	1.10%	<b>\$140,468</b>
Commercial Trash Collection	<b>\$402,673 (1)</b>	0.43%	<b>\$54,910</b>
Lot Clearing	<b>\$0</b>	0.00%	<b>\$0</b>
Demolition	<b>\$0</b>	0.00%	<b>\$0</b>
<b>Total</b>	<b>\$92,739,798</b>	<b>100.00%</b>	<b>\$12,769,822</b>

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

Waste Management Enterprise Fund  
 An Enterprise Fund of the Department of Solid Waste Management  
 A Department of Miami-Dade County, Florida  
 Workload Measures  
 09/30/2022

	Units	Tons Garbage	Tons Trash	Tons Recycling	Tons Total
<b>Residential:</b>					
Household units	343,396				
Residential dumpster units	5,155				
City of Miami Hud Units	75				
<b>Sub-Total</b>		567,302	309,751 (2)		877,053
<b>Illegal Dumping:</b>					
	-		5,094 (5)		5,094
<b>Litter Control:</b>					
	-		174 (6)		174
Total Residential	348,626 (A)	567,302	315,019	-	882,321
<b>Commercial:</b>					
Household/commercial units	3,382				
City of Miami Hud Units	1,125				
<b>Sub-Total</b>	4,507				
Commercial can units	553				
Commercial rollaway units	24				
<b>Sub-Total</b>	577				
Total Commercial	5,084 (B)	11,039	3,862 (3)	-	14,901
<b>Sub-Total</b>		578,341	318,881	-	897,222
<b>Recycling:</b>					
Units in collections service area	343,396				
Units outside service area	51				
Units inside service area w/o garbage service	1,921				
<b>Sub-Total</b>	1,972				
Municipal units	16,653				
Total Recycling	362,021 (C)	-	-	60,096 (4)	60,096
<b>Total</b>		578,341 (1)	318,881	60,096	957,318
<b>Percentages:</b>					
<b>Residential:</b>		59.26%	32.36%		
<b>Illegal Dumping:</b>		0.00%	0.53%		
<b>Litter Control:</b>		0.00%	0.02%		
<b>Commercial:</b>		1.15%	0.40%		
<b>Recycling:</b>		0.00%	6.28%		
<b>Totals</b>		60.41%	39.59%	100.00%	



## Waste Collection System

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

	<b>For the Fiscal Year Ended September 30, 2022</b>
	<i>(In thousands)</i>
<b>Operating Revenues</b>	
Solid waste collection services	\$ 169,703
Other operating revenues	573
<b>Total Collection Operating Revenues</b>	<u>170,276</u>
<b>Operating Expenses</b>	
Garbage collection	51,418
Trash collection	24,784
Recycling	6,991
Litter control	1,227
Enforcement and environmental compliance	4,525
General and administrative	11,766
Subtotal	<u>100,711</u>
<b>Depreciation</b>	<u>10,934</u>
<b>Total Collection Operating Expenses</b>	<u>111,645</u>
<b>Collection Operating Income</b>	<u>58,631</u>
<b>Non-Operating Revenues (Expenses)</b>	
Investment income (loss)	(361)
Interest expense	(905)
Other income (expense), net:	
Hurricane related grant revenue	403
COVID-19 Prevention	(54)
Interfund Transfer	(16)
Other	76
<b>Total Collection Non-Operating Revenues (Expenses), Net</b>	<u>(857)</u>
<b>Change in Net Position Before Elimination</b>	<u>57,774</u>
<b>Elimination*</b>	<u>(65,654)</u>
<b>Change in Net Position After Elimination</b>	<u>\$ (7,880)</u>

\* 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.



The undersigned, a duly authorized representative of Miami-Dade County, Florida, HEREBY CERTIFIES THAT:

The Miami-Dade County Solid Waste Management Department Full Cost Disclosure Report, a copy of which is attached for the fiscal year ended September 30, 2022 does not, to the best of my knowledge, contain any untrue statements or calculations nor fails to present any material facts which should be included for the purpose of properly informing the public of the full cost of solid waste management services.

IN WITNESS THEREOF, I have hereunto set my hand and seal this 28th day of September, 2023.



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Barbara Gomez  
Finance Director  
Miami-Dade County