

**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, 2023

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 it's compliance with the Full Cost Accounting Rule, Chapter 62-708, of the *Florida Administrative Code* for the fiscal year ended September 30, 2023, 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 \$208,100 from the *Full Cost Disclosure Report* (see page 2 of the full cost report attached) to the sum of operating expenses of \$127,837, plus depreciation expense of \$11,165, plus interest expense of \$776, plus disposal costs of \$68,116 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, 2023, adjusted for the following amounts obtained from management's supporting schedules – plus issuance costs of \$29 and other expenses of \$177 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, 2023, 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, 2023 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, 2023 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, 2023. 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 7, 2024



"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, 2023

RESIDENTIAL SERVICES

	HOUSEHOLDS SERVED	FULL COST PER HOUSEHOLD
GARBAGE & TRASH CURBSIDE PROGRAM		
COLLECTION	351,257	\$278
DISPOSAL	351,257	\$147
TRASH & RECYCLING CENTERS (TRASH)		
COLLECTION	351,257	\$26
DISPOSAL	351,257	\$41
TRC - TRANSPORTATION COST (1)	351,257	\$18
RECYCLING PROGRAMS		
	364,296	\$57
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT (2)		
	351,257	\$24
LITTER CONTROL		
	351,257	\$6
RESIDENTIAL COST FOR COMBINED SERVICE AREA		
COLLECTION		\$304
DISPOSAL		\$188
TRC - TRANSPORTATION COST		\$18
RECYCLING		\$57
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT		\$24
LITTER CONTROL		\$6
TOTAL		\$598

COMMERCIAL SERVICES

	TOTAL TONS	FULL COST PER TON
GARBAGE & TRASH COLLECTION PROGRAM		
GARBAGE COLLECTION	8,977	\$197
GARBAGE DISPOSAL	8,977	\$165
TRASH COLLECTION	4,070	\$96
TRASH DISPOSAL	4,070	\$126
TOTAL		\$584

THE AVERAGE WASTE DISPOSED OF ON A PER HOUSEHOLD BASIS WAS DETERMINED TO BE 2.69 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 (Final)	Full Cost Disclosure Report 09/30/2023	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	\$71,168,639		351,257	\$203	886,219	\$80
TRASH COLLECTION	\$26,457,694		351,257	\$75	886,219	\$30
COLLECTION TOTAL	<u>\$97,626,333</u>			<u>\$278</u>		<u>\$110</u>
GARBAGE DISPOSAL	\$43,533,079		351,257	\$124	886,219	\$49
TRASH DISPOSAL	\$7,947,728		351,257	\$23	886,219	\$9
DISPOSAL TOTAL	<u>\$51,480,807</u>			<u>\$147</u>		<u>\$58</u>
TRASH AND RECYCLING CENTERS (TRASH)						
COLLECTION	\$9,197,916		351,257	\$26	886,219	\$10
DISPOSAL	\$14,251,810		351,257	\$41	886,219	\$16
TRC TOTAL	<u>\$23,449,726</u>					
RECYCLING PROGRAMS						
	\$20,740,349		364,296	\$57	62,638	\$331
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	\$8,591,310		351,257	\$24	886,219	\$10
LITTER CONTROL	\$2,059,972		351,257	\$6	886,219	\$2
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT AND LITTER CONTROL TOTAL	<u>\$10,651,282</u>					
RESIDENTIAL COSTS FOR COMBINED SERVICE AREA						
COLLECTION	\$106,824,249		351,257	\$304	886,219	\$120
DISPOSAL	\$65,732,617		351,257	\$188	886,219	\$74
RECYCLING	\$20,740,349		364,296	\$57	62,638	\$331
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT	\$8,591,310		351,257	\$24	886,219	\$10
LITTER CONTROL	\$2,059,972		351,257	\$6	886,219	\$2
TOTAL	<u>\$203,948,497</u>			<u>\$579</u>		<u>\$537</u>
COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM						
GARBAGE COLLECTION	\$1,772,321				8,977	\$197
GARBAGE DISPOSAL	\$1,477,833				8,977	\$165
TRASH COLLECTION	\$389,425				4,070	\$96
TRASH DISPOSAL	\$512,135				4,070	\$126
COMMERCIAL TOTAL	<u>\$4,151,714</u>					<u>\$584</u>
OTHER PROGRAMS						
FEMA	<u>\$0</u>					
TOTAL COSTS	<u>\$208,100,211</u>					

*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
09/30/2023

-----Allocation of Support Costs-----

	Preliminary	Garbage Allocation	Trash Allocation	Interest Allocation	Depreciation Allocation	Dptwide Allocation	Final
GARBAGE AND TRASH CURBSIDE PROGRAM							
GARBAGE COLLECTION	\$49,214,040	\$1,356,022	\$0	\$457,768	\$6,584,728	\$13,556,081	\$71,168,639
GARBAGE DISPOSAL	\$43,533,079	\$0	\$0	\$0	\$0	\$0	\$43,533,079
TRASH COLLECTION	\$17,975,363	\$0	\$778,547	\$173,889	\$2,501,683	\$5,028,212	\$26,457,694
TRASH DISPOSAL	\$7,947,728	\$0	\$0	\$0	\$0	\$0	\$7,947,728
TRASH AND RECYCLING CENTERS (TRASH)							
COLLECTION	\$6,248,699 (a)	\$0	\$270,645	\$60,449	\$869,652	\$1,748,471	\$9,197,916
DISPOSAL	\$14,251,810	\$0	\$0	\$0	\$0	\$0	\$14,251,810
RECYCLING PROGRAMS							
	\$16,355,596	\$0	\$0	\$0	\$0	\$4,384,753	\$20,740,349
BULKY WASTE & ILLEGAL DUMPING ENFORCEMENT							
	\$5,837,901	\$0	\$252,929	\$56,492	\$812,263	\$1,631,725	\$8,591,310
FEMA							
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LITTER CONTROL							
	\$1,400,144	\$0	\$60,643	\$13,545	\$194,678	\$390,962	\$2,059,972
COMMERCIAL GARBAGE AND TRASH COLLECTION PROGRAM							
GARBAGE COLLECTION	\$1,237,575	\$21,209	\$0	\$11,497	\$165,378	\$336,662	\$1,772,321
GARBAGE DISPOSAL	\$1,477,833	\$0	\$0	\$0	\$0	\$0	\$1,477,833
TRASH COLLECTION	\$259,733	\$0	\$17,670	\$2,517	\$36,199	\$73,306	\$389,425
TRASH DISPOSAL	\$512,135	\$0	\$0	\$0	\$0	\$0	\$512,135
TOTAL DIRECT COSTS	<u>\$166,251,636</u>	<u>\$1,377,231</u>	<u>\$1,380,434</u>	<u>\$776,157</u>	<u>\$11,164,581</u>	<u>\$27,150,172</u>	<u>\$208,100,211</u>
ADMINISTRATIVE SUPPORT							
DEPTWIDE COSTS TO BE ALLOCATED	27,150,172	0	0	0	0	(27,150,172)	0
INTEREST COSTS TO BE ALLOCATED	776,157	0	0	(776,157)	0	0	0
AMORTIZATION OF BOND PREMIUM TO BE ALLOCATED	0	0	0	0	0	0	0
DEPRECIATION TO BE ALLOCATED	11,164,581	0	0	0	(11,164,581)	0	0
GARBAGE ADMIN. DIVISION COSTS	1,377,231	(1,377,231)	0	0	0	0	0
TRASH ADMIN. DIVISION COSTS	1,380,434	0	(1,380,434)	0	0	0	0
CAPITAL COSTS TO BE ELIMINATED	13,600,095	0	0	0	0	0	13,600,095
CAPITAL COST Elimination	(13,600,095)	0	0	0	0	0	(13,600,095)
TOTAL COSTS	<u>208,100,211</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>208,100,211</u>

(a) In fiscal year 2023, 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
09/30/2023

1. Garbage Administration Division Costs: Administrative costs totaling: **\$1,377,231** in the Garbage Division were allocated between residential and commercial garbage collection activities based on relative tonnage as follows:

	Tonnage	%	Allocation
Residential Garbage Collection	572,630	98.46%	\$1,356,022
Commercial Garbage Collection	8,977	1.54%	\$21,209
Total Garbage	581,607	100.00%	\$1,377,231

3. Interest Expense that totaled (a) **\$776,157** was allocated **60.46%** to garbage collection and **39.54%** 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	\$49,214,040	97.55%	\$457,768
Commercial Garbage Collection	\$1,237,575	2.45%	\$11,497
Total Garbage Direct Cost	\$50,451,615	100.00%	\$469,265
60.46%	Interest	=	\$469,265
	Direct Cost	%	Allocation
Residential Trash-Curbside, Other, TRC	\$31,462,107	99.18%	\$304,375
Commercial Trash Collection	\$259,733	0.82%	\$2,517
Total Trash Direct Cost	\$31,721,840	100.00%	\$306,892
39.54%	Interest	=	\$306,892

4. Depreciation totaling **\$11,164,581** was allocated **60.46%** to garbage collection and **39.54%** 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	\$49,214,040	97.55%	\$6,584,728
Commercial Garbage Collection	\$1,237,575	2.45%	\$165,378
Total Garbage Collection Direct Cost	\$50,451,615	100.00%	\$6,750,106
60.46%	Depreciation	=	\$6,750,106
	Direct Cost	%	Allocation
Residential Curbside Trash Collection	\$17,975,363	56.67%	\$2,501,683
Bulky Waste & Illegal Dumping Enforcement	\$5,837,901	18.40%	\$812,263
Litter Control	\$1,400,144	4.41%	\$194,678
Residential Trash-Curbside, Other, TRC Sub-Total	\$25,213,408	79.48%	\$3,508,624
T&R Center Trash Collection	\$6,248,699	19.70%	\$869,652
Commercial Trash Collection	\$259,733	0.82%	\$36,199
Total Trash Collection Direct Cost	\$31,721,840	100.00%	\$4,414,475
39.54%	Depreciation	=	\$4,414,475

2. Trash Administration Division Costs: Administrative costs for Trash Division totaling **\$1,380,434** 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.

	Tonnage	%
Residential Tons (a)	313,589	98.72%
Commercial Tons	4,070	1.28%
Total Tons	317,659	100.00%

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

	Direct Cost	%	Allocation
Commercial Trash Collection	not applicable		\$17,670
Residential Trash-Curbside	17,975,363	57.13%	\$778,547
Residential Trash-TR Centers	6,248,699	19.86%	\$270,645
Bulky Waste & Illegal Dumping Enforcement	5,837,901	18.56%	\$252,929
Litter Control	1,400,144	4.45%	\$60,643
Lot Clearing (excluded-considered enf.)	0	0.00%	\$0
Demolition	0	0.00%	\$0
Total Residential Direct Cost	\$31,462,107	100.00%	\$1,380,434

5. Deptwide indirect cost totaling **\$27,150,172** 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	\$50,570,062 (1)	49.93%	\$13,556,081
Curbside Trash Collection	\$18,753,910 (1)	18.52%	\$5,028,212
T&R Center Trash Collection	\$6,519,344 (1)	6.44%	\$1,748,471
Recycling Programs	\$16,355,596	16.15%	\$4,384,753
Bulky Waste & Illegal Dumping Enforcement	\$6,090,830 (1)	6.01%	\$1,631,725
FEMA	\$0	0.00%	\$0
Litter Control	\$1,460,787 (1)	1.44%	\$390,962
Commercial Garbage Collection	\$1,258,784 (1)	1.24%	\$336,662
Commercial Trash Collection	\$277,403 (1)	0.27%	\$73,306
Lot Clearing	\$0	0.00%	\$0
Demolition	\$0	0.00%	\$0
Total	\$101,286,716	100.00%	\$27,150,172

(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
 09/30/2023

	Units	Tons Garbage	Tons Trash	Tons Recycling	Tons Total
Residential:					
Household units	345,676				
Residential dumpster units	5,506				
City of Miami Hud Units	75				
Sub-Total		572,630	310,345 (2)		882,975
Illegal Dumping:					
	-		3,012 (5)		3,012
Litter Control:					
	-		232 (6)		232
Total Residential	351,257 (A)	572,630	313,589	-	886,219
Commercial:					
Household/commercial units	3,398				
City of Miami Hud Units	1,131				
Sub-Total	4,529				
Commercial can units	553				
Commercial rollaway units	23				
Sub-Total	576				
Total Commercial	5,105 (B)	8,977	4,070 (3)	-	13,047
		581,607	317,659	-	899,266
Recycling:					
Units in collections service area	345,676				
Units outside service area	49				
Units inside service area w/o garbage service	1,918				
Sub-Total	1,967				
Municipal units	16,653				
Total Recycling	364,296 (C)	-	-	62,638 (4)	62,638
Total		581,607 (1)	317,659	62,638	961,904
Percentages:					
Residential:		59.5300%	32.26%		
Illegal Dumping:		0.00%	0.32%		
Litter Control:		0.00%	0.03%		
Commercial:		0.9300%	0.42%		
Recycling:		0.00%	6.51%		
Totals		60.46%	39.54%	100.00%	

Waste Collection System

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

	For the Fiscal Year Ended September 30, 2023
	<i>(In thousands)</i>
Operating Revenues	
Solid waste collection services	\$ 181,235
Other operating revenues	534
Total Collection Operating Revenues	<u>181,769</u>
Operating Expenses	
Garbage collection	51,828
Trash collection	28,098
Recycling	16,356
Litter control	1,377
Enforcement and environmental compliance	4,260
General and administrative	25,918
Subtotal	<u>127,837</u>
Depreciation	<u>11,165</u>
Total Collection Operating Expenses	<u>139,002</u>
Collection Operating Income	<u>42,767</u>
Non-Operating Revenues (Expenses)	
Investment income	2,579
Interest expense	(776)
Other expense, net:	
COVID-19 Prevention related expense reimbursement	40,000
Loss on disposal of capital assets	(186)
Issuance costs	(29)
Other	(177)
Total Collection Non-Operating Revenues (Expenses), Net	<u>41,411</u>
Capital Contributions	<u>1,563</u>
Change in Net Position Before Elimination	<u>85,741</u>
Elimination*	<u>(68,116)</u>
Change in Net Position After Elimination	<u>\$ 17,625</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.

See accompanying independent auditor's report.



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, 2023 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 8th day of August, 2024.

A handwritten signature in cursive script that reads "Barbara Gomez".

Barbara Gomez
Finance Director
Miami-Dade County