

Financial Statements
October 31, 2025

Solid Waste Disposal and Recyclable Materials
Processing Authority of Broward County, Florida

DRAFT

Accountant's Report

SWA Executive Committee
Solid Waste Disposal and Recyclable Materials Processing Authority of Broward County, Florida
1 North University Drive
Plantation, Florida

Report on the Preparation of Financial Statements

The accompanying financial statements of Solid Waste Disposal and Recyclable Materials Processing Authority of Broward County, Florida as of October 31, 2025, and for the month ending October 31, 2025, were not subjected to an audit, review, or compilation engagement by me (us) and I (we) do not express an opinion, a conclusion, nor provide any assurance on them.

CohnReznick
Boca Raton, Florida

November 14, 2025

Solid Waste Disposal and Recyclable Materials Processing Authority of Broward County, Florida

Statement of Financial Position

As of October 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
TD Bank - CD 8173	513,467
TD Bank - Operating 3021	1,601,726
TD Bank - Payroll 3047	10,698
TD Bank - Reserve Account 3097	50,000
Total Bank Accounts	\$2,175,891
Accounts Receivable	
Accounts Receivable (A/R)	2,007,380
Total Accounts Receivable	\$2,007,380
Total Current Assets	\$4,183,271
TOTAL ASSETS	\$4,183,271
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	134,194
Total Accounts Payable	\$134,194
Other Current Liabilities	
Mercury Retainage Payable	0
SCS Engineers Retainage Payable	128,117
Total Other Current Liabilities	\$128,117
Total Current Liabilities	\$262,311
Total Liabilities	\$262,311
Equity	
Clearing Account	0
Contributions	0
Net Position	2,069,723
Net Revenue	1,851,237
Total Equity	\$3,920,960
TOTAL LIABILITIES AND EQUITY	\$4,183,271

Solid Waste Disposal and Recyclable Materials Processing Authority of Broward County, Florida

Statement of Activity

October 2025

	TOTAL
Revenue	
Revenue	2,000,000
Total Revenue	\$2,000,000
GROSS PROFIT	\$2,000,000
Expenditures	
Advertising/Promotional	401
Compensation	
Payroll Processing Fees	73
Payroll Tax Expenses - ER	399
Salary & Wage Expenses	21,510
Total Compensation	21,982
Legal & Professional Fees	
Accounting Expenses	7,000
Legal Expenses	28,733
Professional Services	83,532
Total Legal & Professional Fees	119,265
Messaging, Outreach, Education	5,903
Office/General Administrative Expenditures	2,742
Meeting Costs	118
Total Office/General Administrative Expenditures	2,860
Telephone Expense	140
Total Expenditures	\$150,551
NET OPERATING REVENUE	\$1,849,449
Other Revenue	
Interest Income	1,788
Total Other Revenue	\$1,788
NET OTHER REVENUE	\$1,788
NET REVENUE	\$1,851,237

Solid Waste Disposal and Recyclable Materials Processing Authority of Broward County, Florida

A/R Aging Summary

As of October 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Coconut Creek	69,611					\$69,611
Cooper City	42,068					\$42,068
Coral Springs	163,488					\$163,488
Dania Beach	40,894					\$40,894
Davie	129,666					\$129,666
Deerfield Beach	105,392					\$105,392
Fort Lauderdale	231,107					\$231,107
Hillsboro Beach	2,377					\$2,377
Hollywood	188,643					\$188,643
Lauderdale Lakes	44,034					\$44,034
Lauderdale-by-the-Sea	7,434					\$7,434
Lauderhill	89,844					\$89,844
Lazy Lake	37					\$37
Lighthouse Point	12,561					\$12,561
Margate	70,565					\$70,565
Miramar	169,189					\$169,189
North Lauderdale	53,936					\$53,936
Oakland Park	55,831					\$55,831
Parkland	46,173					\$46,173
Pembroke Park	7,277				7,380	\$14,656
Plantation	118,279					\$118,279
Sea Ranch Lakes	649					\$649
Southwest Ranches	9,352					\$9,352
Sunrise	118,126					\$118,126
Tamarac	88,391					\$88,391
Unincorporated Area	20,780					\$20,780
West Park	18,402					\$18,402
Weston	82,080					\$82,080
Wilton Manors	13,814					\$13,814
TOTAL	\$2,000,000	\$0	\$0	\$0	\$7,380	\$2,007,380

Solid Waste Disposal and Recyclable Materials Processing Authority of Broward
County, Florida

A/P Aging Summary

As of October 31, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Citrin Cooperman & Company LLP			25,970			\$25,970
CohnReznick Advisory LLC		7,000				\$7,000
Full Moon Creative LLC		25,145				\$25,145
SCS Engineers	47,346					\$47,346
Weiss Serota Helfman Cole & Bierman, P.L.	28,733					\$28,733
TOTAL	\$76,079	\$32,145	\$25,970	\$0	\$0	\$134,194

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