

Financial Statements
November 30, 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 November 30, 2025, and for the two months ending November 30, 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

December 11, 2025

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

Statement of Financial Position

As of November 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
TD Bank - CD 8173	518,348
TD Bank - Operating 3021	1,450,949
TD Bank - Payroll 3047	2,065
TD Bank - Reserve Account 3097	50,000
Total Bank Accounts	\$2,021,362
Accounts Receivable	
Accounts Receivable (A/R)	2,000,000
Total Accounts Receivable	\$2,000,000
Total Current Assets	\$4,021,362
TOTAL ASSETS	\$4,021,362
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	58,216
Total Accounts Payable	\$58,216
Other Current Liabilities	
Mercury Retainage Payable	0
SCS Engineers Retainage Payable	128,117
Total Other Current Liabilities	\$128,117
Total Current Liabilities	\$186,334
Total Liabilities	\$186,334
Equity	
Clearing Account	0
Contributions	0
Net Position	2,069,723
Net Revenue	1,765,306
Total Equity	\$3,835,029
TOTAL LIABILITIES AND EQUITY	\$4,021,362

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

Statement of Activity

October - November, 2025

	TOTAL
Revenue	
Revenue	2,000,000
Total Revenue	\$2,000,000
GROSS PROFIT	\$2,000,000
Expenditures	
Advertising/Promotional	401
Branding and Social Media	313
Compensation	
Payroll Processing Fees	146
Payroll Tax Expenses - ER	988
Salary & Wage Expenses	49,480
Total Compensation	50,614
Computers, Monitor, Printer/Scanner/Software	24
Legal & Professional Fees	
Accounting Expenses	12,000
Legal Expenses	42,748
Professional Services	83,532
Total Legal & Professional Fees	138,280
Mailing, Postage & Printing Services	175
Messaging, Outreach, Education	50,104
Office/General Administrative Expenditures	3,149
Meeting Costs	276
Total Office/General Administrative Expenditures	3,424
Telephone Expense	280
Total Expenditures	\$243,617
NET OPERATING REVENUE	\$1,756,383
Other Revenue	
Interest Income	8,923
Total Other Revenue	\$8,923
NET OTHER REVENUE	\$8,923
NET REVENUE	\$1,765,306

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

A/R Aging Summary As of November 30, 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				\$7,277
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	\$0	\$2,000,000	\$0	\$0	\$0	\$2,000,000

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

A/P Aging Summary As of November 30, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Conceptual Communications	44,201					\$44,201
Weiss Serota Helfman Cole & Bierman, P.L.	14,015					\$14,015
TOTAL	\$58,216	\$0	\$0	\$0	\$0	\$58,216

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Broward County SWRMPA

Statement of Activity by Month and Projected Budgeted Activity

October 1, 2025 - September 30, 2026

Actual Activity

Year to Date

Projected Budgeted Activity

	Oct 2025	Nov 2025	Total	Dec 2025	Jan 2026	Feb 2026	Mar 2026
Revenue							
Revenue	2,000,000	0	2,000,000	0	0	0	0
Total Revenue	2,000,000	0	2,000,000	0	0	0	0
Gross Profit	2,000,000	0	2,000,000	0	0	0	0
Expenditures							
Advertising/Promotional	401	0	401	3,920	3,920	3,920	3,920
Auditing Fees	0	0	0	0	0	20,000	0
Insurance	0	0	0	0	0	0	650
Legal & Professional Fees							
Accounting Expenses	7,000	5,000	12,000	5,000	5,000	5,000	5,000
Administrative Services	0	0	0	2,500	2,500	2,500	2,500
Legal Expenses	28,733	14,015	42,748	20,833	20,833	20,833	20,833
Messaging/Branding	5,903	44,514	50,417	54,167	54,167	54,167	54,167
SCS Master Plan	83,532	0	83,532	113,750	113,750	113,750	113,750
Total Legal & Professional Fees	125,168	63,529	188,697	196,250	196,250	196,250	196,250
Office/General Administrative Expenditures							
Meeting Costs	2,742	607	3,349	1,250	1,250	1,250	1,250
	118	157	275	100	100	100	100
Total Office/General Administrative Expenditures	2,860	764	3,624	1,350	1,350	1,350	1,350
Payroll Processing Fees	73	73	146	73	73	73	73
Payroll Tax Expenses - ER	399	590	989	4,167	4,167	4,167	4,167
Salary & Wage Expenses	21,510	27,970	49,480	45,833	45,833	45,833	45,833
Telephone Expense	140	140	280	417	417	417	417
Miscellaneous Expense	0	0	0	7,500	7,500	7,500	7,500
Total Expenditures	150,551	93,066	243,617	259,511	259,511	279,511	260,161
Net Operating Revenue	1,849,449	-93,066	1,756,383	-259,511	-259,511	-279,511	-260,161
Other Revenue							
Interest Income	1,788	7,135	8,923	3,333	3,333	3,333	3,333
Other Income							
Total Other Revenue	1,788	7,135	8,923	3,333	3,333	3,333	3,333
Net Other Revenue	1,788	7,135	8,923	3,333	3,333	3,333	3,333
Net Revenue	1,851,237	-85,931	1,765,306	-256,178	-256,178	-276,178	-256,828

October 1, 2025 - September 30, 2026

Projected Budgeted Activity	
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