

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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December 18, 2017

Melissa Doyle
Program Manager – Solid Waste and Recycling
City of Fort Lauderdale

Melissa,

In response to your inquiry, we furnish to you the following response:

Our firm performed certain consulting services (as described below) for the haulers specified to us by the City of Fort Lauderdale, Florida (the "City"). We performed limited procedures on the haulers Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Hauler's management and analyzing the information obtained by us during the course of our procedures. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Haulers. We did not independently verify the information provided to us.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area.

4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Haulers. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would have been reported to you.

Our engagements cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The Haulers examined that had no exceptions noted in the procedures performed are as follows:

- * Ideal Site Services
- * J&A Waste Corporation
- * MST Scrap Metal, Inc.
- * Panzarella Waste & Recycling
- * Progressive Waste & Recycling Services
- * Republic Services
- * Roll-Off Services, Inc.
- * Thoroughbred Waste Services, LLC
- * Waste Management, Inc.
- * Waste Pro of Florida, Inc
- * World Waste Recycling

The Haulers examined that had various exceptions discovered in the procedures performed are as follows:

- * Bicon, Inc.
- * Dumpser King
- * Great Waste & Recycling
- * Theoplis L. Wilson

Please examine each Haulers' individual report for specific procedures performed as well as relevant exceptions, if any.

Through the date of this letter we have not issued a final report for Sunshine Recycling Services.

Respectfully,



Michael P. Messina, C.P.A.

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CONSULTING REPORT

To Dumpster King
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated October 31, 2017, we performed certain consulting services (as described below) for Dumpster King (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement.

We noted that the Company's franchise fee payments were less than amounts owed, based on listing of monthly services provided. No other exceptions were noted.

2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.

4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports.

Per the Franchise Agreement, franchise fees are due and payable to the City by the twentieth calendar day of the month following the month within which such services were provided. The Company's payments were remitted late for both months examined.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Dumpster King and should not be used by any other parties.

Morganster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
October 31, 2017

DUMPSTER KING

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

MONTH	AS REPORTED		
	COLLECTED GROSS RECEIPTS	FRANCHISE FEES OWED	FRANCHISE FEES PAID
February	\$ 4,167	\$ 958	\$ 958
June	3,795	873	650
Totals	<u>\$ 7,962</u>	<u>\$ 1,831</u>	<u>\$ 1,608</u>

EXCEPTIONS

- * The Company's franchise fee payments were less than amounts owed, based on listing of monthly services provided.

- * Per the Franchise Agreement, franchise fees are due and payable to the City by the twentieth calendar day of the month following the month within which such services were provided. The Company's payments were remitted late for both months examined.

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To Great Waste & Recycling
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated November 23, 2016, we performed certain consulting services (as described below) for Great Waste & Recycling (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement.

We noted that the Company remitted franchise fees at an incorrect rate of 17% for waste collection services. No other exceptions were noted.

2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Great Waste & Recycling and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

GREAT WASTE & RECYCLING

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ 871	\$ 200	\$ 148
June	1,035	238	176
Totals	<u>\$ 1,906</u>	<u>\$ 438</u>	<u>\$ 324</u>

EXCEPTIONS

* The Company remitted franchise fees at an incorrect rate of 17% for waste collection services rather than 23% as stated in the Franchise Agreement.

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To Ideal Site Services
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Ideal Site Services (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation.

For all items selected, the invoices stated that collection was for construction and demolition materials which are subject to the Franchise Agreement. However, examination of the related dump tickets indicated that the Company used a recycling facility for these materials. Because these materials were delivered to a recycling facility, we have assumed they are recycling materials not covered by the Franchise Agreement. As a result, no exceptions noted.

3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Ideal Site Services and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

IDEAL SITE SERVICES

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ -	\$ -	\$ -
June	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

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To J&A Waste Corporation
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for J&A Waste Corporation (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by J&A Waste Corporation and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

J&A WASTE CORPORATION

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	4,775	1,098	1,098
June	5,385	1,239	1,239
Totals	<u>\$ 10,160</u>	<u>\$ 2,337</u>	<u>\$ 2,337</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

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To MST Scrap Metal, Inc.
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for MST Scrap Metal, Inc. (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by MST Scrap Metal, Inc. and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

MST SCRAP METAL, INC.

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ -	\$ -	\$ -
June	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

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To Panzarella Waste & Recycling
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Panzarella Waste & Recycling (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Panzarella Waste & Recycling and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

PANZARELLA WASTE & RECYCLING

SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED</u>		
	<u>GROSS</u>	<u>FRANCHISE</u>	<u>FRANCHISE</u>
	<u>RECEIPTS</u>	<u>FEEES OWED</u>	<u>FEEES PAID</u>
February	\$ 10,712	\$ 2,464	\$ 2,464
June	12,062	2,774	2,774
Totals	<u>\$ 22,774</u>	<u>\$ 5,238</u>	<u>\$ 5,238</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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MICHAEL P. MESSINA, C.P.A.
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JONATHAN L. MILTON, C.P.A.
LISA M. WEINBERGER, C.P.A.
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To Progressive Waste Solutions of Florida, Inc.
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated November 23, 2016, we performed certain consulting services (as described below) for Progressive Waste Solutions of Florida, Inc. (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Progressive Waste Solutions of Florida, Inc. and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

PROGRESSIVE WASTE SOLUTIONS OF FLORIDA, INC.

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

MONTH	<i>AS REPORTED</i>		
	COLLECTED GROSS RECEIPTS	FRANCHISE FEES OWED	FRANCHISE FEES PAID
February	197,229	45,363	45,363
June	205,414	47,245	47,245
Totals	<u>\$ 402,643</u>	<u>\$ 92,608</u>	<u>\$ 92,608</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
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Republic Services
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Republic Services (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Republic Services and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

REPUBLIC SERVICES

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ 405,875	\$ 93,351	\$ 93,351
June	472,060	108,574	108,574
Totals	<u>\$ 877,935</u>	<u>\$ 201,925</u>	<u>\$ 201,925</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
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To Roll-Off Services, Inc.
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Roll-Off Services, Inc. (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Roll-Off Services, Inc. and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

ROLL-OFF SERVICES, INC.

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ -	\$ -	\$ -
June	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
BRIAN K. GRAFF, C.P.A.
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To Bicon, Inc. d/b/a S&S National Waste
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Bicon, Inc. d/b/a S&S National Waste (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation.

Collection of C&D was noted in examination of Company's invoices. Requested dump tickets reflecting that these services were disposed of in a recycling facility, and as such, properly excluded from franchise fee calculation. The Company was unable to provide this support.

3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Bicon, Inc. d/b/a S&S National Waste and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

S & S NATIONAL WASTE, INC.

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	-	-	
June	-	-	
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* Collection of C&D was noted in Company's invoices. Requested dump tickets reflecting that these services were disposed of in a recycling facility, and as such, properly excluded from franchise fee calculation. The Company was unable to provide this support.

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
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To Theoplis L. Wilson
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated August 30, 2017, we performed certain consulting services (as described below) for Theoplis L. Wilson (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement.

We noted that the Company remitted franchise fees at an incorrect rate for waste collection services. No other exceptions were noted.

2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Theoplis L. Wilson and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
August 30, 2017

THEOPLIS L. WILSON

SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED</u>		
	<u>GROSS</u>	<u>FRANCHISE</u>	<u>FRANCHISE</u>
	<u>RECEIPTS</u>	<u>FEEES OWED</u>	<u>FEEES PAID</u>
February	2,576	592	320
June	2,620	603	481
Totals	<u>\$ 5,196</u>	<u>\$ 1,195</u>	<u>\$ 801</u>

EXCEPTIONS

- * The Company remitted franchise fees at an incorrect rate for waste collection services rather than 23% as stated in the Franchise Agreement.

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
BRIAN K. GRAFF, C.P.A.
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To Thoroughbred Waste Services, LLC
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Thoroughbred Waste Services, LLC (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Thoroughbred Waste Services, LLC and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

THOROUGHbred WASTE SERVICES, LLC

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ -	\$ -	\$ -
June	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
BRIAN K. GRAFF, C.P.A.
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To Waste Management, Inc.
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Waste Management, Inc. (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Waste Management, Inc. and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

WASTE MANAGEMENT INC. OF FLORIDA

SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED</u> <u>GROSS</u> <u>RECEIPTS</u>	<u>FRANCHISE</u> <u>FEES OWED</u>	<u>FRANCHISE</u> <u>FEES PAID</u>
February	\$ 796,706	\$ 183,242	\$ 183,242
June	962,861	221,458	221,458
Totals	<u>\$ 1,759,567</u>	<u>\$ 404,700</u>	<u>\$ 404,700</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
BRIAN K. GRAFF, C.P.A.
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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

To Waste Pro of Florida, Inc.
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for Waste Pro of Florida, Inc. (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by Waste Pro of Florida, Inc. and should not be used by any other parties.

Morgenster Phifer & Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

WASTE PRO OF FLORIDA, INC.

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<i>AS REPORTED</i>		
	<u>COLLECTED GROSS RECEIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	\$ 21,371	\$ 4,915	\$ 4,915
June	25,740	5,920	5,920
Totals	<u>\$ 47,111</u>	<u>\$ 10,835</u>	<u>\$ 10,835</u>

EXCEPTIONS

* None

MORGENSTERN PHIFER & MESSINA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

LLOYD J. MORGENSTERN, C.P.A.
STEPHEN C. PHIFER, C.P.A.
MICHAEL P. MESSINA, C.P.A.
BRIAN K. GRAFF, C.P.A.
JONATHAN L. MILTON, C.P.A.
LISA M. WEINBERGER, C.P.A.
MICHAEL C. MESSINA, C.P.A.

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To World Waste Recycling
Ft. Lauderdale, Florida

As agreed to in our engagement letter dated May 17, 2017, we performed certain consulting services (as described below) for World Waste Recycling (the Company). We performed limited procedures on your Company's Franchise Fee Reports for the reporting periods of February 2016 and June 2016 to ensure that the City of Fort Lauderdale, Florida (the City) was paid in accordance with the Franchise Agreement for waste collection services. In performing our services, we relied on the sufficiency, accuracy, and reliability of information provided by the Company. We did not independently verify the information provided to us, other than as discussed below.

Our work plan primarily consisted of reviewing invoices, and other records, making inquiries of the Company's management and analyzing the information obtained by us during the course of our procedures.

1. Obtained February 2016 and June 2016 franchise fee calculation worksheets reflecting amounts due and paid for waste collection services within the City of Fort Lauderdale and verified they are properly calculated at 23% of the associated revenue in accordance with the Franchise Agreement. No exceptions noted.
2. Obtained February 2016 and June 2016 billing register reflecting all customers and amounts invoiced with amounts related to franchise fees noted. Selected a sample of customers from the monthly billing listing to determine if they are properly included or excluded from monthly franchise fee calculation. No exceptions noted.
3. Obtained franchise customer listing with addresses for the months of February 2016 and June 2016. Selected a sample of customers to verify they are located within franchise area. No exceptions noted.
4. Obtained payment listing and cleared check copies for amounts paid related to franchise fees due to the City of Fort Lauderdale for the months of February 2016 and June 2016 and agreed amounts to Franchise Fee Reports. No exceptions noted.

Our procedures were performed pursuant to the Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an audit or an examination, the objective of which would be the expression of an opinion on the financial information of the Company. Because the procedures do not constitute an audit or examination, we did not express an opinion on any of the accounts, internal controls or any other items. If we were to perform additional procedures, other matters might have come to our attention that would be reported to you.

Our engagement cannot be relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist.

The purpose of this communication is solely to describe the scope of our review of the franchise fees due, not to provide an opinion. This report is intended solely for the information and use of the Company and the City in connection with ensuring compliance with the Franchise Agreement for waste collection services rendered by World Waste Recycling and should not be used by any other parties.

Morgenster Phifer + Messina, P.A.

Certified Public Accountants

Tampa, Florida
May 17, 2017

WORLD WASTE RECYCLING

**SCHEDULE OF FRANCHISE FEE REPORTS AND EXCEPTIONS NOTED
FOR THE MONTHS ENDED FEBRUARY 29, 2016 AND JUNE 30, 2016**

<u>MONTH</u>	<u>COLLECTED GROSS RECIPTS</u>	<u>FRANCHISE FEES OWED</u>	<u>FRANCHISE FEES PAID</u>
February	-	-	-
June	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXCEPTIONS

* None