

**REPORT ON REVIEW OF  
HOST FEE PAYMENTS FROM  
REALCO RECYCLING CO.  
CHAPTER 380.305  
MUNICIPAL ORDINANCE CODE  
For the year ended September 30, 2000**

**Report #529**



**INDEPENDENT AUDITOR'S REPORT**

March 30, 2001

Report #529

Honorable Mayor and  
Members of the City Council

We have reviewed the accompanying schedule detailing the payments made by Realco Recycling Company to the City of Jacksonville from October 1, 1999 through September 30, 2000 for host fees pursuant to Section 380.405 of the Municipal Code for the City of Jacksonville. The information compiled in this schedule is the responsibility of the management of Realco Recycling Company.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards published by the Comptroller General of the United States, and accordingly, included such procedures as we considered necessary in the circumstances. A review is substantially less in scope than an examination, the objective of which is an expression of an opinion on the schedule detailing the payments made by Realco Recycling Company to the City of Jacksonville from October 1, 1999 through September 30, 2000 for host fees. Accordingly, we do not express such an opinion.

We compiled the accompanying schedule from monthly reports submitted by Realco Recycling Company to the Solid Waste and Resource Management Department of the City of Jacksonville to aid in our review.

During our review, we became aware of a modification that needed to be made to the accompanying schedule due to the use of an incorrect conversion factor. Realco Recycling Company did not properly convert "loose yards" into tons for materials disposed of at an out of county landfill resulting in an overpayment to the City of Jacksonville of \$567.92. A revised schedule showing the proper tonnage is attached as Attachment A.

Based on our review, nothing came to our attention, except for the modification mentioned above regarding the overpayment by Realco Recycling Company to the City of Jacksonville, that caused us to believe that the accompanying schedule detailing host fee payments made by Realco Recycling Company to the City of Jacksonville for October 1, 1999 through September 30, 2000 is not presented in all material respects pursuant to Section 380.405 of the Municipal Ordinance Code for the City of Jacksonville.

Robert O. Johnson, CPA  
Council Auditor

**Council Auditor's Office  
Solid Waste Management  
Review of Host Fees**

**Summary of Host Fees Paid by Realco Recycling Co., Inc. from 10/1/99 to 9/30/00**

**Note:** This information was compiled by the Council Auditor's Office from the monthly reports submitted by Realco Recycling Co. to the Solid Waste Department

<b>Month</b>	<b>Duval County Tonnage</b>	<b>Rate</b>	<b>Amount Paid</b>
October 1999	129.42	\$6.16	\$797.20
November 1999	36	\$6.16	\$221.76
December 1999	0	\$6.16	\$0.00
January 2000	35	\$6.16	\$215.60
February 2000	0	\$6.16	\$0.00
March 2000	0	\$6.16	\$0.00
April 2000	12	\$6.16	\$73.92
May 2000	0	\$6.16	\$0.00
June 2000	0	\$6.16	\$0.00
July 2000	0	\$6.16	\$0.00
August 2000	0	\$6.16	\$0.00
September 2000	0	\$6.16	\$0.00
<b>Total</b>	<b>212.42</b>	<b>\$6.16</b>	<b>\$1,308.48</b>

**Council Auditor's Office  
Solid Waste Management  
Review of Host Fees  
Summary of Host Fees Paid by Realco Recycling Co., Inc. from 10/1/99 to 9/30/00  
Corrected Schedule**

**Note:** This information was compiled by the Council Auditor's Office from the monthly reports submitted by Realco Recycling Co. to the Solid Waste Department

<b>Month</b>	<b>Tonnage that should have been reported</b>	<b>Rate</b>	<b>Amount that Should have been paid</b>
October 1999	69.62	\$6.16	\$428.86
November 1999	22	\$6.16	\$135.52
December 1999	0	\$6.16	\$0.00
January 2000	17.6	\$6.16	\$108.42
February 2000	0	\$6.16	\$0.00
March 2000	0	\$6.16	\$0.00
April 2000	11	\$6.16	\$67.76
May 2000	0	\$6.16	\$0.00
June 2000	0	\$6.16	\$0.00
July 2000	0	\$6.16	\$0.00
August 2000	0	\$6.16	\$0.00
September 2000	0	\$6.16	\$0.00
<b>Total</b>	<b>120.22</b>	<b>\$6.16</b>	<b>\$740.56</b>