

Attention: Tom Lubozynski	Date: 08/28/2012	Job No: 195
To Department of Environmental Protection 3319 Maguire Boulevard, Suite 232 Orlando, Florida 32803-3710		Phone: (407) 897-4100

**RECEIVED**  
AUG 29 2012  
DEP Central District

Regarding: Volusia County 2012 Financial Responsibility Reports

**We are sending you:**

<input checked="" type="checkbox"/> Attached	<input type="checkbox"/> Under separate cover via _____ the following items
<input type="checkbox"/> Shop drawings	<input type="checkbox"/> Prints
<input type="checkbox"/> Copy of letter	<input type="checkbox"/> Change Order
<input type="checkbox"/> Plans	<input type="checkbox"/> Samples
<input checked="" type="checkbox"/> Other	<input type="checkbox"/> Specifications

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**These are transmitted as checked below:**

<input checked="" type="checkbox"/> For approval	<input type="checkbox"/> Approved as submitted	<input type="checkbox"/> Resubmit _____ copies for approval
<input type="checkbox"/> For your use	<input type="checkbox"/> Approved as noted	<input type="checkbox"/> Submit _____ copies for distribution
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Remarks Any questions please call.

Copy to Signed Carlo Lebron

If enclosures are not as noted, please notify us at once

C:\forms\Transmittal.doc

August 28, 2012

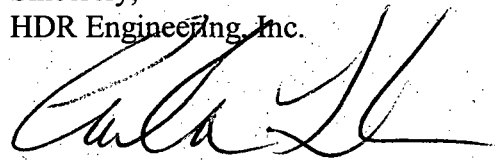
Mr. Tom Lubozynski, P.E.  
Section Supervisor  
Waste Management Program – Central District  
Florida Department of Environmental Protection  
Orlando, Florida 32803-3767

Re: Financial Assurance Responsibility Report (Fiscal Year 2011)  
Tomoka Farms Road Landfill ID# 27540 (North Cell Class I, South Cell,  
Class III Landfills) and Plymouth Avenue Landfill ID#27539  
Volusia County, Florida

On behalf of Volusia County, we are hereby submitting updated closure and long-term care cost estimates for the above-referenced landfills, fulfilling the requirements of 62-701.630(4) F.A.C.

If you have any questions or comments, please contact Lenny Marion at (386) 947-2952 or [lm Marion@co.volusia.fl.us](mailto:lm Marion@co.volusia.fl.us).

Sincerely,  
HDR Engineering, Inc.



Carlo Lebron, P.E.  
Project Manager

RECEIVED  
AUG 29 2012  
DEP Central District

cc: Solid Waste Financial Coordinator, FDEP Tallahassee  
Lenny Marion, Volusia County Solid Waste Director

Enc.

# Volusia County Solid Waste System

## Financial Responsibility Closure & Long-Term Care Cost Estimates FY 2012

August 2012

RECEIVED  
AUG 29 2012  
DEP Central District

*Prepared for:*



***Prepared By:***

HDR Engineering Inc.  
200 W. Forsyth Street,  
Suite 800  
Jacksonville FL, 32202  
904-598-8900

The logo for HDR, consisting of the letters "HDR" in a large, bold, red serif font. The background of the entire page is a photograph of a wetland area with a body of water, reeds, and a grassy bank under a clear sky.



**VOLUSIA COUNTY SOLID WASTE SYSTEM**  
**FINANCIAL RESPONSIBILITY**  
**CLOSURE & LONG-TERM CARE COST ESTIMATES**  
**FY 2012**

*Prepared for:*



**RECEIVED**  
**AUG 29 2012**  
**DEP Central District**

**VOLUSIA COUNTY BOARD OF COUNTY COMMISSIONERS**  
**PUBLIC WORKS DEPARTMENT**  
**RECYCLING AND SOLID WASTE DIVISION**  
3151 East New York Avenue  
DeLand, FL 32724

*Prepared by:*



**HDR ENGINEERING, INC.**  
200 W Forsyth St, Suite 800  
Jacksonville, FL 32202  
Telephone: (904) 598-8900 Fax (904) 598-8988

August 2012



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## SECTION 1.0

### Executive Summary

The following report provides an estimate of closing and long-term costs for the various portions of the Volusia County (County) Solid Waste Management System for use by the County in providing assurance of Financial Responsibility as required by the Florida Administrative Code, (FAC) Section 62-701.630.

This report provides the County with an updated estimate of closing and long-term care costs for the North Cell Class I and Class III landfills at the Tomoka Farms Road Solid Waste Management Facility (TFR Facility), and the long-term care costs for the closed South Cell at the TFR Facility and the Plymouth Avenue Landfill. This report addresses costs associated with the currently permitted, constructed and operating landfills, but does not provide costs of current areas permitted for future landfilling. The financial assurance mechanism for expansion disposal areas will be fully funded according to Florida Department of Environmental Protection (FDEP) approved cost estimates and FDEP rules governing financial assurance responsibility at least sixty days prior to the acceptance of solid waste in these areas (FAC 62-701.630(1)(b)).

The following definitions for the words closing and closure as stated in FAC 62-701 are used in this report.

- "Closing": means the time at which a solid waste management facility ceases to accept wastes, and includes those actions taken by the owner or operator of the facility to prepare the facility for any necessary monitoring and maintenance after closing.
- "Closure": means the cessation of operation of a solid waste management facility and the act of securing such a facility so that it will pose no significant threat to human health or the environment. This includes closing, long term monitoring, maintenance, and financial responsibility.

This report was prepared assuming that financial responsibility for FY 2012 would be met by the Escrow Accounting Method, as defined in FAC 62-701.630(5). The 2011 closing and long-term care cost estimates, approved by FDEP, were adjusted assuming the Class I and Class III landfill areas will be closed in accordance with the requirements of the existing FDEP Operations Permits. In order to comply with the filing requirements of FAC 62-701.630, the FDEP Form 62-701.900(28) was completed for each facility and is included with this report. The estimated escrow funding obligations are presented for each disposal area individually. The closure and long-term care cost estimates were updated this year by adjusting the previously approved costs based on the current year annual inflation factor published by the U.S. Department of Commerce and provided by the FDEP. The current year inflation factor is 1.020 for estimates due September 1, 2012.

Since last year's report:

- The County continued disposal operations in the North Cell Phase I Class I and Class III landfills at the TFR Facility.

- The expansion of landfill gas collection system for the North Cell Class I Landfill Closure – Sequence 1 was completed during this reporting period. This sequence of closure included the installation of 22 vertical gas collection wells, as well as an addition and upgrade to the landfill gas collection system. A major part of this construction was part of the North Cell final closure; therefore, the documented expenses associated with the expansion project were included in this report as indicated on summary table and table 6.
- The County submitted a closure permit renewal application to the FDEP (dated December 6, 2011) and renewed permit was issued on May 9, 2012. The application included revised closure and long-term care cost estimates for the North Cell, and long-term care cost estimates for the South Cell of the Class I landfill. The revised cost estimates were approved by FDEP through a letter dated February 14, 2012.
- The County continued long term care activities at Plymouth Avenue Landfill.

This report includes:

- Updated closing and long-term care cost estimates for the North Cell Class I including the Phase I expansion disposal area at the TFR Facility based on current permit requirements and approved cost estimates adjusted for inflation. It should be noted that the revised cost estimates for the North Cell were approved by FDEP through a letter dated February 14, 2012, and the approved cost estimate has been adjusted for inflation in the present report. Also, the summary table and the Table 6 of this report have been updated with the documented closure expenses associated with the landfill gas expansion project that was completed during the reporting period.
- Updated closing and long-term care cost estimates for the Class III solid waste disposal area at the TFR Facility based on current permit requirements and previously approved cost estimates adjusted for inflation.
- Updated long-term care cost estimates for the closed South Cell landfill based on current permit requirements and approved cost estimate adjusted for inflation. It should be noted that the revised cost estimates for the South Cell were approved by FDEP through a letter dated February 14, 2012, and the approved cost estimate has been adjusted for inflation in the present report.
- Updated long-term care cost estimates for the Plymouth Avenue Landfill based on current permit requirements and previously approved cost estimates adjusted for inflation.
- Closure cost estimate for the waste tire temporary storage area at the TFR Facility.

Based on the updated cost estimates for closure and long-term care for the noted facilities and detailed in this report, the County's escrow fund must provide for financial responsibility for FY 2012 in the amount of \$8,980,667.

The FY 2011 Volusia County Landfill Escrow Fund consisting of account GMS 3064C00071 for TFR Facility and account GMS 3064C00070 for Plymouth Avenue Landfill showed a combined

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balance of \$10,472,698 as of September 30, 2011. The calculated increase to the Volusia County escrow fund for FY2012 financial responsibility equals \$(1,492,031).

In accordance with FDEP requirements, the fund balances reported should indicate balance information for closing and long term care costs separately for each disposal facility. The updated closure cost for each facility and required escrow fund balance for FY 2012 is summarized as follows. The financial assurance forms must be submitted by September 1, 2012 to comply with the regulatory deadline specified in FAC 62-701.630(4)(a).





# Florida Department of Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, Florida 32399-2400

Print Form

Reset Form

DEP Form # 62-701.900(28), F.A.C.

Form Title: Closure Cost Estimating Form  
For Solid Waste Facilities

Effective Date: January 6, 2010

Incorporated in Rule 62-701.630(3), F.A.C.

## CLOSURE COST ESTIMATING FORM FOR SOLID WASTE FACILITIES

Date of DEP Approval: \_\_\_\_\_

### I. GENERAL INFORMATION:

Facility Name: Plymouth Avenue Landfill WACS ID: 27539  
Permit Application or Consent Order No.: SF64-0127461-002 Expiration Date: 11/29/2016  
Facility Address: Northeast of the intersection of Plymouth Ave and Grand Ave, west of DeLand, Florida  
Permittee or Owner/Operator: Volusia County Solid Waste Division  
Mailing Address: 3151 East New York Avenue, DeLand, Florida 32724

Latitude: 29° 02' 35" Longitude: 81° 20' 50"  
Coordinate Method: AutoCAD/GPS Datum: NAD 1983/90 (east)  
Collected by: J.E. Zapert Company/Affiliation: Sliger & Associates, Inc.

### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
Plymouth LF	79.6*	1940s	approx. 60 years	NA	1996	10/13/1999

Total disposal unit acreage included in this estimate: Closure: NA Long-Term Care: 39

Facility type: ☒ Class I ☒ Class III ☒ C&D Debris Disposal  
(Check all that apply) ☐ Other: \_\_\_\_\_

\* of the 79.6 acres of waste disposal areas, 39 acres were closed after July 1, 1985

### II. TYPE OF FINANCIAL ASSURANCE DOCUMENT (Check type)

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Letter of Credit* | <input type="checkbox"/> Insurance Certificate | <input checked="" type="checkbox"/> Escrow Account |
| <input type="checkbox"/> Performance Bond* | <input type="checkbox"/> Financial Test        | <input type="checkbox"/> Form 29 (FA Deferral)     |
| <input type="checkbox"/> Guarantee Bond*   | <input type="checkbox"/> Trust Fund Agreement  |  |

\* - Indicates mechanisms that require the use of a Standby Trust Fund Agreement

Northwest District  
160 Government Center  
Pensacola, FL 32502-5794  
850-595-8360

Northeast District  
7825 Baymeadows Way, Ste. B200  
Jacksonville, FL 32256-7590  
904-807-3300

Central District  
3319 Maguire Blvd., Ste. 232  
Orlando, FL 32803-3767  
407-894-7555

Southwest District  
13051 N. Telecom Pkwy.  
Temple Terrace, FL 33637  
813-632-7600

South District  
2295 Victoria Ave., Ste. 364  
Fort Myers, FL 33901-3881  
239-332-6975

Southeast District  
400 N. Congress Ave., Ste. 200  
West Palm Beach, FL 33401  
561-681-6600

### III. ESTIMATE ADJUSTMENT

40 CFR Part 264 Subpart H as adopted by reference in Rule 62-701.630, Florida Administrative Code, (F.A.C.) sets forth the method of annual cost estimate adjustment. Cost estimates may be adjusted by using an inflation factor or by recalculating the maximum costs of closure in current dollars. Select one of the methods of cost estimate adjustment below.

☐ (a) Inflation Factor Adjustment

☐ (b) Recalculated or New Cost Estimates

Inflation adjustment using an inflation factor may only be made when a Department approved closure cost estimate exists and no changes have occurred in the facility operation which would necessitate modification to the closure plan. The inflation factor is derived from the most recent Implicit Price Deflator for Gross National Product published by the U.S. Department of Commerce in its survey of Current Business. The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The inflation factor may also be obtained from the Solid Waste website [www.dep.state.fl.us/waste/categories/swfr](http://www.dep.state.fl.us/waste/categories/swfr) or call the Financial Coordinator at (850) 245-8706.

This adjustment is based on the Department approved closing cost estimate dated: \_\_\_\_\_

Latest Department Approved Closing Cost Estimate:	Current Year Inflation Factor, e.g. 1.02	Inflation Adjusted Closing Cost Estimate:
_____	× 1.02	= _____

This adjustment is based on the Department approved long-term care cost estimate dated: \_\_\_\_\_

9/28/2011

Latest Department Approved Annual Long-Term Care Cost Estimate:	Current Year Inflation Factor, e.g. 1.02	Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$90,461.81	× 1.02	= \$92,271.05
Number of Years of Long Term Care Remaining:	×	18
Inflation Adjusted Long-Term Care Cost Estimate:	=	\$1,660,878.83

Signature by: ☐ Owner/Operator

☒ Engineer

(check what applies)

Carlo Lebron, P.E., Vice President

Name & Title

8/28/12

Date

(904) 598-8900

Telephone Number

200 W Forsyth St, Ste 800

Address

Jacksonville, FL 32202

City, State, Zip Code

Carlo.Lebron@hdrinc.com

E-Mail Address



# Florida Department of Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, Florida 32399-2400

DEP Form # 62-701.900(28), F.A.C.

Form Title: Closure Cost Estimating Form  
For Solid Waste Facilities

Effective Date: January 6, 2010

Incorporated in Rule 62-701.630(3), F.A.C.

## CLOSURE COST ESTIMATING FORM FOR SOLID WASTE FACILITIES

Date of DEP Approval: \_\_\_\_\_

### I. GENERAL INFORMATION:

Facility Name: Tomoka Farms Road Landfill- South Cell WACS ID: 27540  
 Permit Application or Consent Order No.: SF64-0078767-028 Expiration Date: 03/19/2017  
 Facility Address: 1990 Tomoka Farms Road, Daytona Beach, Florida  
 Permittee or Owner/Operator: Volusia County Solid Waste Division  
 Mailing Address: 3151 East New York Avenue, DeLand, Florida 32724

Latitude: 29° 07' 50" Longitude: 81° 06' 02"  
 Coordinate Method: AutoCAD/GPS Datum: NAD 1983/90 (east)  
 Collected by: J.E. Zapert Company/Affiliation Sliger & Associates, Inc.

### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
South Cell	114	June 1978	Approx. 23 years	NA	2001	2001

Total disposal unit acreage included in this estimate: Closure: NA Long-Term Care: 114

Facility type: ☒ Class I ☒ Class III ☒ C&D Debris Disposal  
 (Check all that apply) ☐ Other: \_\_\_\_\_

### II. TYPE OF FINANCIAL ASSURANCE DOCUMENT (Check type)

- ☐ Letter of Credit\* ☐ Insurance Certificate ☒ Escrow Account  
☐ Performance Bond\* ☐ Financial Test ☐ Form 29 (FA Deferral)  
☐ Guarantee Bond\* ☐ Trust Fund Agreement

\* - Indicates mechanisms that require the use of a Standby Trust Fund Agreement

Northwest District  
160 Government Center  
Pensacola, FL 32502-5794  
850-595-8360

Northeast District  
7825 Baymeadows Way, Ste. B200  
Jacksonville, FL 32256-7590  
904-807-3300

Central District  
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Orlando, FL 32803-3767  
407-894-7555

Southwest District  
13051 N. Telecom Pky.  
Temple Terrace, FL 33637  
813-632-7600

South District  
2285 Victoria Ave., Ste. 364  
Fort Myers, FL 33901-3881  
239-332-6975

Southeast District  
400 N. Congress Ave., Ste. 200  
West Palm Beach, FL 33401  
561-681-6600



### III. ESTIMATE ADJUSTMENT

40 CFR Part 264 Subpart H as adopted by reference in Rule 62-701.630, Florida Administrative Code, (F.A.C.) sets forth the method of annual cost estimate adjustment. Cost estimates may be adjusted by using an inflation factor or by recalculating the maximum costs of closure in current dollars. Select one of the methods of cost estimate adjustment below.

☒ (a) Inflation Factor Adjustment

☐ (b) Recalculated or New Cost Estimates

Inflation adjustment using an inflation factor may only be made when a Department approved closure cost estimate exists and no changes have occurred in the facility operation which would necessitate modification to the closure plan. The inflation factor is derived from the most recent Implicit Price Deflator for Gross National Product published by the U.S. Department of Commerce in its survey of Current Business. The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The inflation factor may also be obtained from the Solid Waste website [www.dep.state.fl.us/waste/categories/swfr](http://www.dep.state.fl.us/waste/categories/swfr) or call the Financial Coordinator at (850) 245-8706.

This adjustment is based on the Department approved closing cost estimate dated: \_\_\_\_\_

Latest Department Approved Closing Cost Estimate:	Current Year Inflation Factor, e.g. 1.02		Inflation Adjusted Closing Cost Estimate:
_____	x 1.02	=	_____

This adjustment is based on the Department approved long-term care cost estimate dated: \_\_\_\_\_

2/14/2012

Latest Department Approved Annual Long-Term Care Cost Estimate:	Current Year Inflation Factor, e.g. 1.02		Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$114,182.26	x 1.02	=	\$116,465.91

Number of Years of Long Term Care Remaining:	x	30
--	---	----

Inflation Adjusted Long-Term Care Cost Estimate:	=	\$3,493,977.16
--	---	----------------

Signature by: ☐ Owner/Operator

☒ Engineer

(check what applies)

200 W Forsyth St, Ste 800

Address

Carlo Lebron, P.E., Vice President

Name & Title

Jacksonville, FL 32202

City, State, Zip Code

8/28/12

Date

Carlo.Lebron@hdrinc.com

E-Mail Address

(904) 598-8900

Telephone Number



# Florida Department of Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, Florida 32399-2400

DEP Form # 62-701.900(28), F.A.C.

Form Title: Closure Cost Estimating Form  
For Solid Waste Facilities

Effective Date: January 6, 2010

Incorporated in Rule 62-701.630(3), F.A.C.

## CLOSURE COST ESTIMATING FORM FOR SOLID WASTE FACILITIES

Date of DEP Approval: \_\_\_\_\_

### I. GENERAL INFORMATION:

Facility Name: Tomoka Farms Road Landfill- Class III Landfill WACS ID: 27540  
 Permit Application or Consent Order No.: SO64-0078767-019 Expiration Date: 10/9/2014  
 Facility Address: 1990 Tomoka Farms Road, Daytona Beach, Florida  
 Permittee or Owner/Operator: Volusia County Solid Waste Division  
 Mailing Address: 3151 East New York Avenue, DeLand, Florida 32724

Latitude: 29° 07' 53" Longitude: 81° 05' 31"  
 Coordinate Method: AutoCAD/GPS Datum: NAD 1983/90 (east)  
 Collected by: J.E. Zapert Company/Affiliation: Sliger & Associates, Inc.

### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
Class III LF	88	June 1998	14.25 years	25.52 years	NA	NA

Total disposal unit acreage included in this estimate: Closure: 88 Long-Term Care: 88

Facility type: ☐ Class I ☒ Class III ☐ C&D Debris Disposal  
 (Check all that apply) ☐ Other: \_\_\_\_\_

### II. TYPE OF FINANCIAL ASSURANCE DOCUMENT (Check type)

- ☐ Letter of Credit\* ☐ Insurance Certificate ☒ Escrow Account  
☐ Performance Bond\* ☐ Financial Test ☐ Form 29 (FA Deferral)  
☐ Guarantee Bond\* ☐ Trust Fund Agreement

\* - Indicates mechanisms that require the use of a Standby Trust Fund Agreement

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561-681-6600

### III. ESTIMATE ADJUSTMENT

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☒ (a) Inflation Factor Adjustment

☐ (b) Recalculated or New Cost Estimates

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This adjustment is based on the Department approved closing cost estimate dated:

9/28/2011

Latest Department Approved Closing Cost Estimate:	Current Year Inflation Factor, e.g. 1.02	Inflation Adjusted Closing Cost Estimate:
\$7,941,152.89	x 1.02	= \$8,099,975.95

This adjustment is based on the Department approved long-term care cost estimate dated:

9/28/2011

Latest Department Approved Annual Long-Term Care Cost Estimate:	Current Year Inflation Factor, e.g. 1.02	Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$92,807.61	x 1.02	= \$94,663.76
Number of Years of Long Term Care Remaining:	x	= 30
Inflation Adjusted Long-Term Care Cost Estimate:	=	= \$2,839,912.87

Signature by:

☐ Owner/Operator

☒ Engineer

(check what applies)



Signature

200 W Forsyth St, Ste 800

Address

Carlo Lebron, P.E., Vice President

Name & Title

Jacksonville, FL 32202

City, State, Zip Code

8/28/12

Date

Carlo.Lebron@hdrinc.com

E-Mail Address

(904) 598-8900

Telephone Number





# Florida Department of Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, Florida 32399-2400

DEP Form # 62-701.900(28), F.A.C.

Form Title: Closure Cost Estimating Form  
For Solid Waste Facilities

Effective Date: January 6, 2010

Incorporated in Rule 62-701.630(3), F.A.C.

## CLOSURE COST ESTIMATING FORM FOR SOLID WASTE FACILITIES

Date of DEP Approval: \_\_\_\_\_

### I. GENERAL INFORMATION:

Facility Name: Tomoka Farms Road Landfill-North Cell, Phase I, Class I WACS ID: 27540  
 Permit Application or Consent Order No.: SF64-0078767-028 Expiration Date: 03/19/2017  
 Facility Address: 1990 Tomoka Farms Road, Daytona Beach, Florida  
 Permittee or Owner/Operator: Volusia County Solid Waste Division  
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### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
North Cell	67	June 1999	13.25 years	5.21 years	NA	NA

Total disposal unit acreage included in this estimate: Closure: 67 Long-Term Care: 67

Facility type: ☒ Class I ☐ Class III ☐ C&D Debris Disposal  
 (Check all that apply) ☐ Other: \_\_\_\_\_

### II. TYPE OF FINANCIAL ASSURANCE DOCUMENT (Check type)

- ☐ Letter of Credit\* ☐ Insurance Certificate ☒ Escrow Account  
☐ Performance Bond\* ☐ Financial Test ☐ Form 29 (FA Deferral)  
☐ Guarantee Bond\* ☐ Trust Fund Agreement

\* - Indicates mechanisms that require the use of a Standby Trust Fund Agreement

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This adjustment is based on the Department approved closing cost estimate dated:

2/14/2012

Latest Department Approved Closing Cost Estimate:		Current Year Inflation Factor, e.g. 1.02		Inflation Adjusted Closing Cost Estimate:
\$9,364,941.36	x	1.02	=	\$9,552,240.19

This adjustment is based on the Department approved long-term care cost estimate dated:

2/14/2012

Latest Department Approved Annual Long-Term Care Cost Estimate:		Current Year Inflation Factor, e.g. 1.02		Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$175,325.81	x	1.02	=	\$178,832.33

Number of Years of Long Term Care Remaining:

x

30

Inflation Adjusted Long-Term Care Cost Estimate:

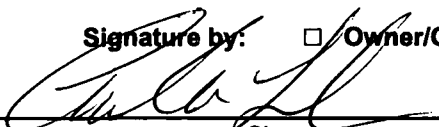
=

\$5,364,969.79

Signature by: ☐ Owner/Operator

☒ Engineer

(check what applies)

  
Signature

200 W Forsyth St, Ste 800

Address

Carlo Lebron, P.E., Vice President

Jacksonville, FL 32202

City, State, Zip Code

Name & Title

8/28/12

Date

Carlo.Lebron@hdrinc.com

E-Mail Address

(904) 598-8900

Telephone Number

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## SECTION 2.0

### Regulatory Requirements

FAC 62-701.630 addresses financial responsibility requirements for landfills and other solid waste management facilities. Government-owned landfills can demonstrate financial responsibility in several ways. Mechanisms available include establishment of an escrow account, use of the corporate guarantee (financial test), surety bonds, certificates of deposit, securities, letters of credit, trust fund agreements, and closure insurance.

Volusia County has used the escrow accounting mechanism to provide for financial responsibility. FAC 62-701.630 allows government-owned landfills to demonstrate financial responsibility for the annual cost of long-term care one-year prior to the actual final closure. The disposal areas at the TFR Facility and the Plymouth Avenue Landfill are required to have long-term care for 30 years after the landfill has been certified closed by the FDEP.

In March 1996, the U.S. Environmental Protection Agency (EPA) promulgated *Standards of Performance, Emission Guidelines and Compliance Times, and New Source Performance Standards* for municipal solid waste (MSW) landfills. These regulations brought MSW landfills under the direct control of the Clean Air Act (CAA) and require the installation of landfill gas (LFG) emissions controls for the Volusia County Tomoka Farms Road Landfill. Costs for implementation of the LFG control systems for the TFR Facility has been included in the closure cost estimates. The current FDEP closure permit for the Plymouth Avenue Landfill does not require a landfill gas collection system and costs for such system is not allocated in the updated long-term care cost estimates.

The FDEP establishes the method for estimating closing and long-term care costs for financial responsibility in FAC 62-701.630 and referencing and adopting 40 CFR, Part 264, Subpart H. These federal regulations specify that closing and long-term care cost estimates may be made by:

- Recalculating the maximum costs of closing and long-term care in current dollars; or,
- Using an inflation factor derived from the most recent Implicit Price Deflator for Gross Domestic Product published by the U.S. Department of Commerce in its *Economic Report of the President* to inflate cost estimates from the prior year.

The FDEP requirements for financial responsibility annual adjustments were met for the Class III landfill at the TFR Facility and the closed Plymouth Avenue Landfill by updating the 2011 FDEP-approved cost estimates with the annual inflation factor. For North Cell Class I and the closed South Cell landfills at the TFR Facility, the FDEP requirements were met by updating the FDEP approved cost estimates (approved through a letter dated February 14, 2012) with the annual inflation factor. An inflation rate of 2.0% was used for this year's financial responsibility report as provided by the FDEP. This value was obtained from the FDEP Solid Waste Financial Responsibility webpage.



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## SECTION 3.0

### Methodology

Closure and long-term care costs for the Class III landfill at TFR Facility and the Plymouth Avenue Landfill were adjusted for inflation based on the FY2011 Financial Responsibility Closure and Long-Term Care Cost Estimates Report cost estimates approved by the FDEP. No modifications to the TFR Class III, or Plymouth landfills or their permits have occurred since the previous year's financial assurance submittal that would necessitate a recalculation of their financial assurance responsibility.

During this reporting period, closure and long term care permit for North Cell and South Cell landfills was renewed through a closure permit renewal application, dated December 6, 2011. The application included revised closure and long-term care cost estimates for the North Cell, and long-term care cost estimates for the South Cell landfill at TFR facility. The revised cost estimates were approved by FDEP through a letter dated February 14, 2012, and based on these FDEP approved cost estimates, closure and long-term care costs were adjusted for inflation. Also, expansion of landfill gas collection system for the North Cell Class I Landfill Closure – Sequence 1 was completed during this reporting period. A major part of this construction was part of the North Cell final closure; therefore, the documented expenses associated with the expansion project were included in this report.

FDEP Form 62-701.900(28) was submitted for each facility individually with the updated estimated cost estimates for closure and long-term care. All additional data including population data, airspace depletion rate data, and life expectancy of the current permitted landfills are presented in Section 4.0.

Population projections and a six-year-averaged per capita landfill capacity utilization rate for Class I and Class III solid waste is used to project future landfill airspace utilization rates. The amount of permitted airspace utilized since the previous financial assurance report was determined by comparing new aerial topographic mapping flown in April 2012 with last year's aerial topographic survey flown in May 2011. This method takes into account the landfill volume used for the required daily and intermediate cover material and the landfill volume gained due to waste decomposition and compaction, as well as other factors which may impact permitted disposal capacity and the projection of remaining life.

Table 1 provides updated population projections for the Class I and Class III solid waste service areas. The contributing population for Class I solid waste is assumed to be the population of combined Volusia and Flagler Counties although the flow of Class I solid waste from Flagler County to the Volusia County TFR Facility may discontinue in the future. The contributing population for Class III solid waste was assumed to be Volusia County. The population projections are based on the data supplied by the Office of Economic and Demographic Research (EDR).

Table 2 presents the per capita permitted disposal capacity depletion rate. Tables 3 and 4 provide the permitted airspace depletion analysis for the North Cell Class I and Class III landfills. Table 5 provides a summary of the calculated closure dates and long-term care periods of the landfills. Table 6 summarizes the costs and required funding for closure and long-term care of each facility and provides an analysis of annual contributions to fund closure.

Although permitted for construction, the Phase II expansion has not yet been constructed and certified by the FDEP for waste disposal. Therefore, the Phase II expansion was not included in the 2012 FDEP inflationary adjustments for the North Cell Class I landfill's financial assurance responsibility and it was not factored into the site life calculations. Per FAC 62-701.630(1)(b), the financial assurance mechanism for the Phase II expansion area will be fully funded according to FDEP-approved cost estimates and FDEP rules governing financial assurance responsibility at least sixty days prior to the acceptance of solid

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waste in these areas. Based on volume calculation, the Phase II expansion will increase the total waste capacity by 3.8 million cubic yards which, based on future population projections and per capita utilizations, increases the site life by eight years.

The TFR Facility waste tire storage area is a stand-alone waste tire drop-off facility where tires are loaded into containers for transportation to a permitted off-site processing facility. This operation is anticipated to remain as long as the other solid waste activities take place on the property. Since this length of time is not now defined, it is assumed that the closing date will be the same as the closing date for the TFR Solid Waste Management Facility. The cost estimate for closing the TFR Facility waste tire storage area was assumed to be the cost of disposing the quantity of tires stored at the facility. This cost was calculated by multiplying 60 tons of tires by the cost of hauling and disposal of tires by a third party contractor currently \$74.82/ton for rimmed tires, \$52.41/ton for de-rimmed tires and \$130.00/ton for oversized tires. The quantity of waste tires (60 tons, approx.) was calculated by averaging waste tire quantities reported in last four *Quarterly Waste Tire Report & Inventory Update* reports submitted to the department (from 2<sup>nd</sup> quarter 2011 to 1<sup>st</sup> quarter 2012).

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## SECTION 4.0

### Figures and Tables

The figures and tables are organized as follows:

<u>Figure Number</u>	<u>Title</u>
1	Existing Topographic Survey (April 2012) - Class I North Cell – Tomoka Farms Road Landfill
2	Final Grading Plan without Phase II Expansion – Class I North Cell– Tomoka Farms Road Landfill
3	Final Grading Plan with Phase II Expansion – Class I North Cell – Tomoka Farms Road Landfill
4	Existing Topographic Survey (April 2012) - Class III Landfill-Tomoka Farms Road Landfill
5	Final Grading Plan - Class III Landfill – Tomoka Farms Road Landfill
6	Aerial Site Plan (April 2012) – Tomoka Farms Road Landfill

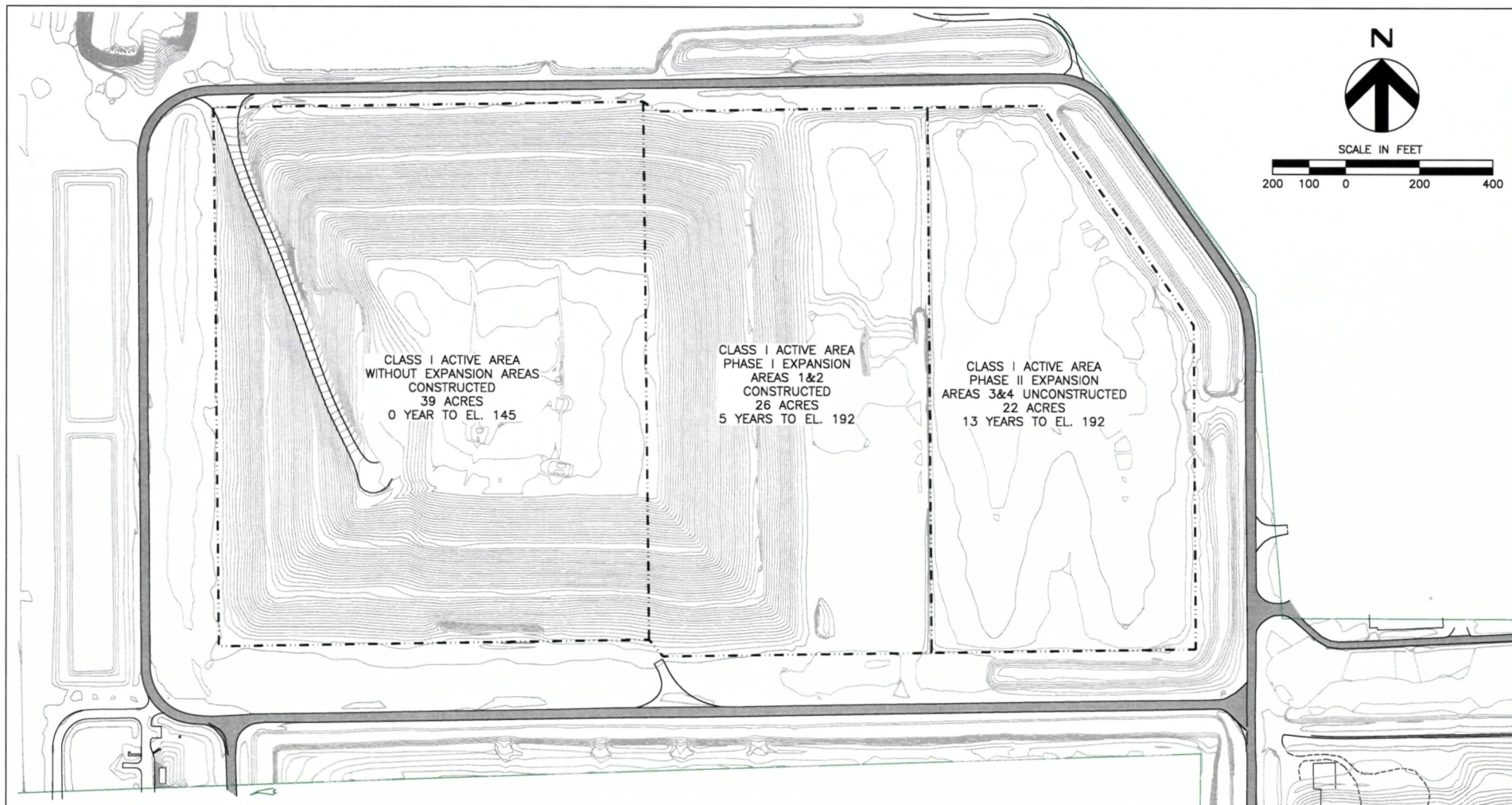
<u>Table Number</u>	<u>Title</u>
1	Population Projections of Wasteshed Service Areas
2	Annual Rate of Landfill Capacity Utilization
3	North Cell Class I Landfill - Projected Capacity Utilization
4	Class III Landfill - Projected Capacity Utilization
5	Summary of Closing & Final Closure of Landfills
6	Summary of Estimated Cost and Escrow Analysis

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## SECTION 5.0

### Sources

1. Volusia County Solid Waste System, Financial Responsibility Closure and Long Term Care Costs Report, FY 2010, August 2011, HDR Engineering, Inc.
2. Schedule of Activities, Landfill Management Escrow Accounts, September 30, 2011, James Moore & Co., P.L. dated February 2, 2012.
3. Waste Tire Processing Price Agreement between County of Volusia and MTR of Georgia, Inc. for the period 4/1/2008 to 4/12/2013.
4. Volusia County Public Works Department - Solid Waste Division, Quarterly Waste Tire Report & Inventory Update, 2<sup>nd</sup> Quarter 2011 dated July 11, 2011.
5. Volusia County Public Works Department - Solid Waste Division, Quarterly Waste Tire Report & Inventory Update, 3<sup>rd</sup> Quarter 2011 dated October 17, 2011.
6. Volusia County Public Works Department - Solid Waste Division, Quarterly Waste Tire Report & Inventory Update, 4<sup>th</sup> Quarter 2011 dated January 9, 2011.
7. Volusia County Public Works Department - Solid Waste Division, Quarterly Waste Tire Report, 1<sup>st</sup> Quarter 2012 dated April 12, 2010.
8. FDEP Operation Permit-North Cell Class I Landfill Tomoka Farms Road Solid Waste Management Facility
9. FDEP Construction Permit-North Cell Class I Landfill Phase II Expansion Tomoka Farms Road Solid Waste Management Facility
10. FDEP Closure Permit-North Cell Class I Landfill-Tomoka Farms Road Solid Waste Management Facility
11. FDEP Operation Permit-Class III Landfill-Tomoka Farms Road Solid Waste Management Facility
12. FDEP Closure Permit -South Cell Landfill -Tomoka Farms Road Solid Waste Management Facility
13. FDEP Closure Permit -Plymouth Avenue Landfill
14. Topography Survey and Mapping Report, Aerial Cartographics of America, May 2011 (ACA Job Number 20011627)
15. Topography Survey and Mapping Report, Aerial Cartographics of America, May 2012 (ACA Job Number 2012620).
16. Certified Topographic Survey Capacity Calculation Report, Aerial Cartographics of America, November 2008 (ACA Job Number 2008679)



NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 27, 2012.
2. BOUNDARIES ARE APPROXIMATE.

**HDR**

**EXISTING TOPOGRAPHIC SURVEY  
(APRIL 2012)  
CLASS I NORTH CELL**

VOLUSIA COUNTY, FL

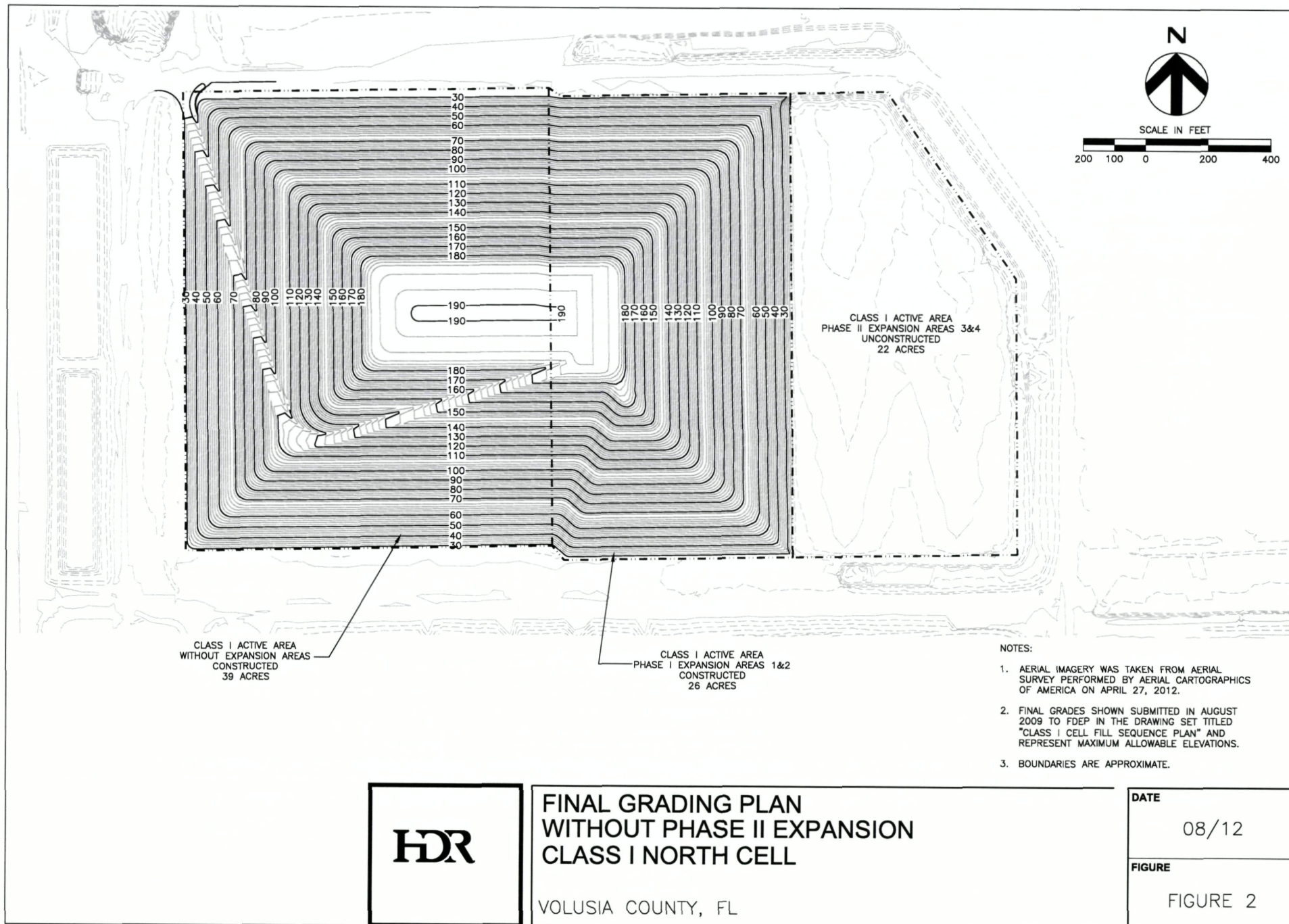
**DATE**

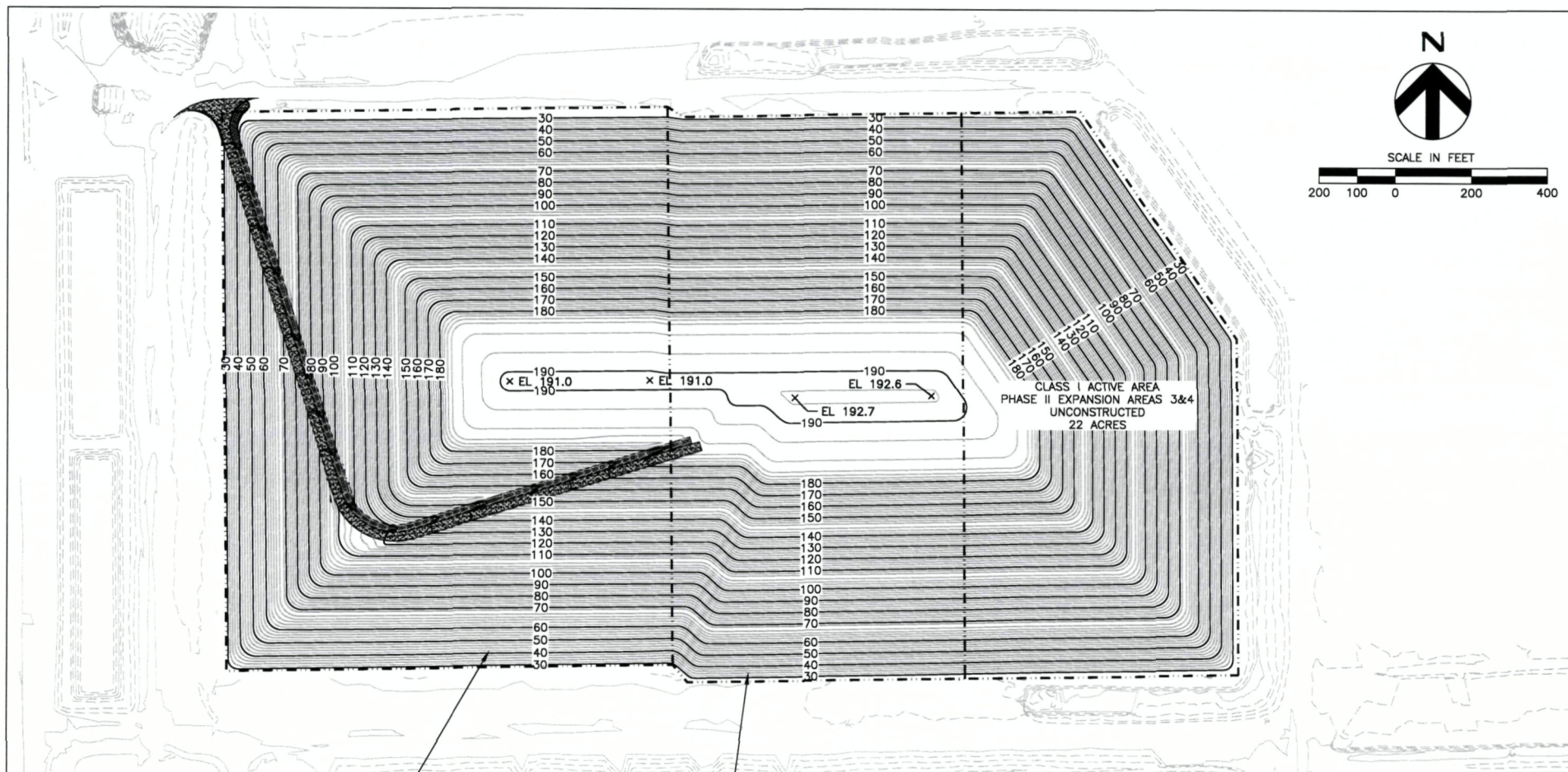
08/12

**FIGURE**

FIGURE 1







CLASS I ACTIVE AREA  
WITHOUT EXPANSION AREAS  
CONSTRUCTED  
39 ACRES

CLASS I ACTIVE AREA  
PHASE I EXPANSION AREAS 1&2  
CONSTRUCTED  
26 ACRES

CLASS I ACTIVE AREA  
PHASE II EXPANSION AREAS 3&4  
UNCONSTRUCTED  
22 ACRES

NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 27, 2012.
2. FINAL GRADES SHOWN SUBMITTED IN AUGUST 2009 TO FDEP IN THE DRAWING SET TITLED "CLASS I CELL FILL SEQUENCE PLAN" AND REPRESENT MAXIMUM ALLOWABLE ELEVATIONS.
3. BOUNDARIES ARE APPROXIMATE.

**HDR**

# FINAL GRADING PLAN WITH PHASE II EXPANSION CLASS I NORTH CELL

VOLUSIA COUNTY, FL

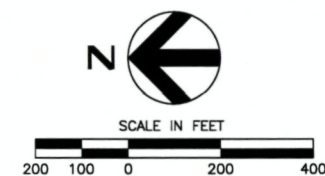
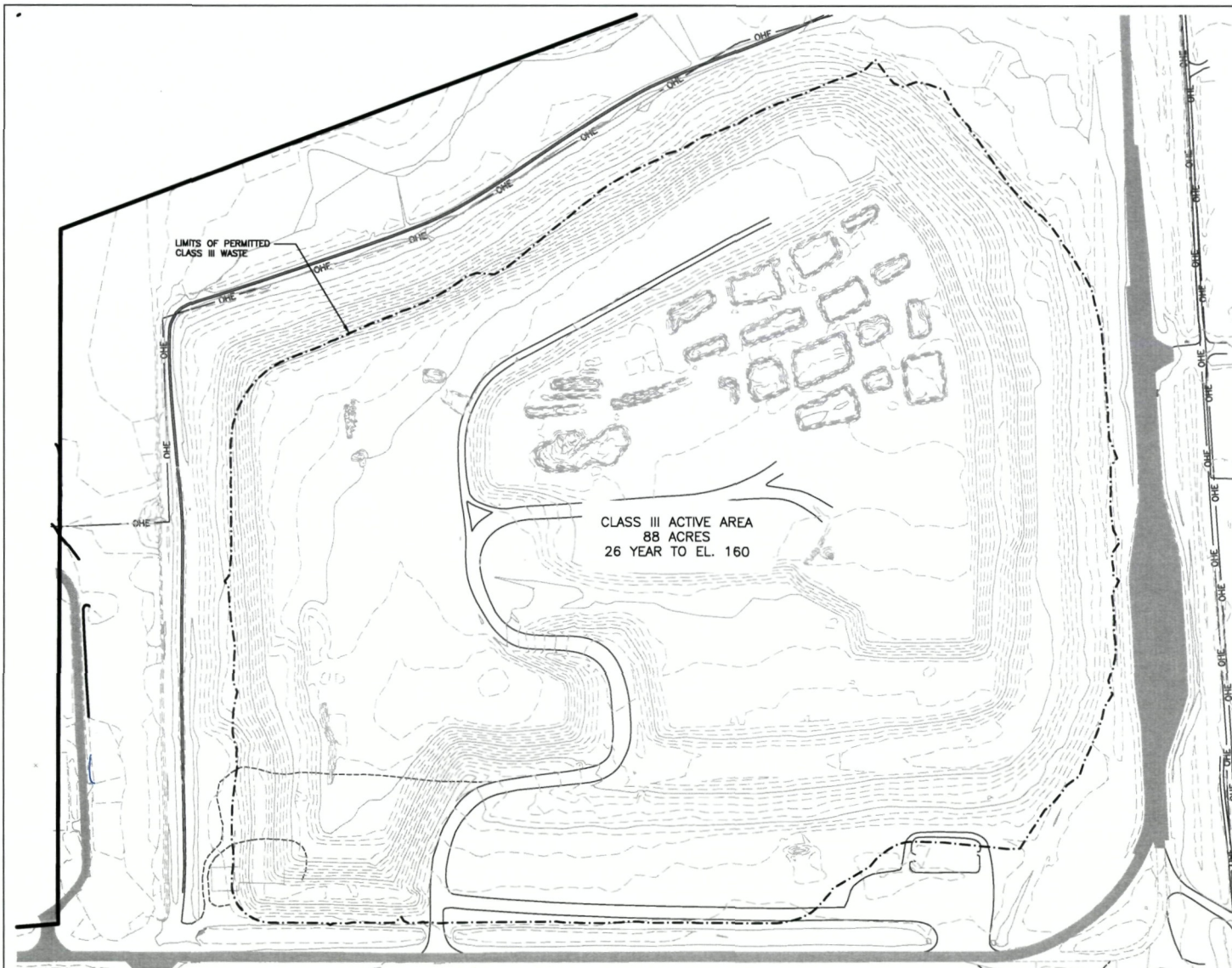
DATE

08/12

FIGURE

FIGURE 3





NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 27, 2012.
2. BOUNDARIES ARE APPROXIMATE.

**HDR**

**EXISTING TOPOGRAPHIC SURVEY  
(APRIL 2012)  
CLASS III LANDFILL**

VOLUSIA COUNTY, FL

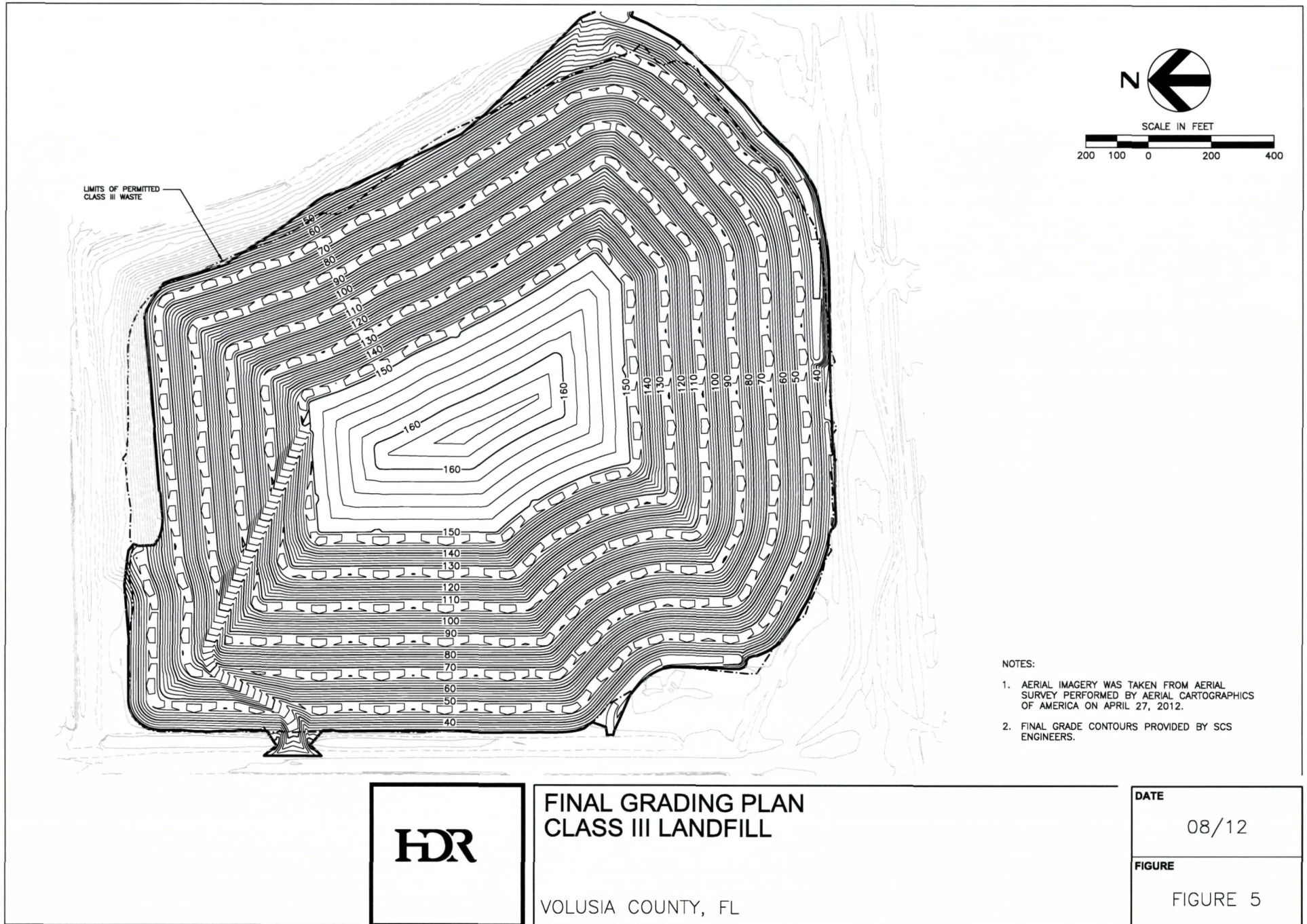
DATE

08/12

FIGURE

FIGURE 4









**HDR**

**AERIAL SITE PLAN  
(APRIL 2012)**

VOLUSIA COUNTY, FL

**DATE**

08/12

**FIGURE**

FIGURE 6



**Table 1: Population Projections of Wasteshed Service Areas  
FY 2012 Financial Assurance Report  
Volusia County, Florida**

Year	Service Area Populations		Class I Wasteshed (Volusia and Flagler Counties)	Class III Wasteshed (Volusia County)
	Volusia County	Flagler County		
2002	443,498	58,820	502,318	443,498
2003	449,589	61,759	511,348	449,589
2004	455,681	64,699	520,380	455,681
2005	473,801	67,639	541,440	473,801
2006	480,921	70,579	551,500	480,921
2007	508,014	93,568	601,582	508,014
2008	510,109	96,172	606,281	510,109
2009	507,105	94,901	602,006	507,105
2010	506,528	95,671	602,199	506,528
2011	495,400	96,241	591,641	495,400
2012	497,978	98,752	596,730	497,978
2013	502,489	103,396	605,885	502,489
2014	507,911	109,149	617,060	507,911
2015	513,303	114,996	628,299	513,303
2016	518,356	120,219	638,575	518,356
2017	522,986	124,812	647,798	522,986
2018	527,326	128,984	656,310	527,326
2019	531,505	132,943	664,448	531,505
2020	535,654	136,896	672,550	535,654
2021	539,874	141,007	680,881	539,874
2022	544,150	145,260	689,410	544,150
2023	548,439	149,594	698,033	548,439
2024	552,693	153,947	706,640	552,693
2025	556,872	158,258	715,130	556,872
2026	560,939	162,478	723,417	560,939
2027	564,892	166,609	731,501	564,892
2028	568,739	170,659	739,398	568,739
2029	572,486	174,644	747,130	572,486
2030	576,141	178,574	754,715	576,141
2031	580,789	184,593	765,382	580,789
2032	585,475	190,814	776,289	585,475
2033	590,198	197,246	787,444	590,198
2034	594,960	203,894	798,854	594,960
2035	599,760	210,766	810,526	599,760
2036	604,599	217,870	822,469	604,599
2037	609,477	225,213	834,690	609,477

**Notes:**

Population estimates for the years 2002 through 2010 were derived from Table 1 of HDR Engineering's FY2011 Financial Responsibility Closure & Long-term Care Cost Estimates, dated August 2011. The Office of Economic and Demographic Research (EDR) is the source for Volusia County and Flagler County population estimates for 2011 through 2030. Population estimates for 2031 through 2037 are based upon the average annual population growth rate from 2011 through 2030.

**Table 2: Annual Rate of Landfill Capacity Utilization  
FY 2012 Financial Assurance Report  
Volusia County, Florida**

**A. Class I Landfill-North Cell**

Year <sup>(1)</sup>	Annual Utilization <sup>(2)</sup> (CY)	Population of Wasteshed	Rate of Class I Landfill Space Utilization Per Capita (CY/Yr)
2006	547,774	551,500	0.993
2007	568,418	601,582	0.945
2008	393,429	606,281	0.649
2009	321,980	602,006	0.535
2010	266,219	602,199	0.442
2011	335,394	591,641	0.567
Projected Rate of Class I Landfill Space Utilization Per Capita (CY/Yr) <sup>(5)</sup>			<b>0.688</b>

**B. Class III Landfill**

Year <sup>(1)</sup>	Annual Utilization <sup>(2)</sup> (CY)	Population of Wasteshed	Rate of Class III Landfill Space Utilization Per Capita (CY/Yr)
2006	311,404	480,921	0.648
2007	212,703	508,014	0.419
2008	84,739	510,109	0.166
2009	51,831	507,105	0.102
2010	145,471	506,528	0.287
2011	122,020	495,400	0.246
Projected Rate of Class III Landfill Space Utilization Per Capita (CY/Yr) <sup>(5)</sup>			<b>0.311</b>

**Notes:**

1) The year shown refers to the period in between the annual aerial topographic surveys (i.e. year 2006 refers to April 2006 to March 2007). For the year 2011, the annual estimated airspace, 327,124 cubic yards for the Class I North Cell and 119,101 cubic yards for the Class III Landfill, was divided by 0.9753 to account for the 356 days in between aerial photograph dates (May 7, 2011 to April 27, 2012).

2) Annual utilization for the years 2006 through 2011 is provided by HDR Engineering's 2011 Financial Assurance Report dated August 2011. The Class I 2011 annual utilization was calculated by Autodesk AutoCAD Civil 3D using the May 7, 2011 and April 27, 2012 aerial topographic surveys by Aerial Cartographic of America, Inc. The extent of the area used in the volume calculation was the "Existing Edge of Liner" Final Cover/Closure Site Plan SCS Engineers, 7/24/2009. The boundary was truncated at the 29' contour on the northern boundary of the original North Cell. The boundary used for the Class III landfill volume calculation was "the limits of permitted Class III" line shown on the SCS Engineers permit renewal drawing dated June 2009. The western margin of the permitted Class III boundary was truncated (approximately 10 acres) since activities unrelated to waste disposal, compaction or decomposition (i.e. removal of yard trash stockpiles) only occurred in this area.

3) The higher solid waste landfill space utilization for Class I and Class III Landfills in 2006 and 2007 may be attributed to impacts of beachside resort construction.

4) The decrease in Class III solid waste landfill per capita space utilization for 2008 and 2009 tonnages may be attributed to downturn in construction.

5) The projected rate of landfill space utilization is assumed to be the average rate of per capita utilization for the past six years.

6) The estimated annual landfill space utilization includes landfill space lost due to the use of required cover material and the space gained due to compaction and decomposition of waste.

**Table 3: North Cell Class I Landfill - Projected Capacity Utilization  
FY 2012 Financial Assurance Report  
Volusia County, Florida**

Year <sup>(1)</sup>	Time Period	Estimated Volume Utilized (CY)	Estimated Cumulative Volume Utilized (CY)	Permitted Disposal Capacity Remaining without Phase II Expansion (CY)	Percent of Permitted Disposal Capacity Used <sup>(2)</sup>
2010 <sup>(3)</sup>	4/8/10 to 5/7/11	—	—	2,628,344	69%
2011 <sup>(4)</sup>	5/7/11 to 5/27/12	327,124	6,193,697	2,300,390	73%
2011	5/28/12 to 9/30/12	139,400	6,333,097	2,160,990	75%
2012	10/1/12 to 9/30/13	410,550	6,743,648	1,750,439	79%
2013	10/1/13 to 9/30/14	416,849	7,160,496	1,333,591	84%
2014	10/1/14 to 9/30/15	424,537	7,585,034	909,053	89%
2015	10/1/15 to 9/30/16	432,270	8,017,303	476,784	94%
2016	10/1/16 to 9/30/17	439,340	8,456,643	37,444	99.6%
2017	10/1/17 to 10/31/17	37,444	8,494,087	0	100%
				Calculated Closure Date	October 2017

**Notes:**

1) Year generally represents October 1 to September 30 (i.e. year 2012 is from October 1, 2012 to September 31, 2013).

2) The total disposal capacity, including daily/intermediate cover, was calculated to be 8,494,087 cubic yards (assuming 211,722 cubic yards of final cover). The Phase 1 expansion basegrades utilized in this calculation were from an as-built drawing by Map-Tech dated October 4, 2005. The basegrades in the original North Cell were modeled from design basegrades from SCS Engineers. The final grade contours shown on Figure 2 were generated based on the July 24, 2009 Final Cover/Closure Site Plan drawing by SCS Engineers. The drawing was modified to exclude Phase II Expansion airspace.

3) Source is 2011 Financial Responsibility Report, HDR Engineering dated August 2011.

4) The volume capacity remaining as of the April 27, 2012 topo survey was calculated to be approximately 2,512,112 cubic yards. This volume was calculated using the final cap grade contours (see Note #2) and the May 7, 2011 aerial topographic survey. The final cover volume was estimated to be 211,722 cubic yards which assumes a traditional soil cover for the entire closure area. The remaining capacity, 2,300,390 cubic yards, was assumed to be utilized for waste disposal and daily/intermediate cover.

**Table 4: Class III Landfill - Projected Capacity Utilization  
FY 2012 Financial Assurance Report  
Volusia County, Florida**

Year <sup>(1)</sup>	Time Period	Estimated Volume Utilized (CY)	Estimated Cumulative Volume Utilized (CY)	Permitted Disposal Capacity Remaining (CY)	Percent of Permitted Disposal Capacity Used <sup>(4)</sup>
2010 <sup>(2)</sup>	4/8/10 to 5/7/11	--	--	4,566,389	35%
2011	5/7/11 to 5/27/12	119,011	2,614,573	4,394,689	37%
2011	5/28/12 to 9/30/12	52,763	2,667,336	4,341,926	38%
2012	10/1/12 to 9/30/13	154,871	2,822,208	4,187,054	40%
2013	10/1/13 to 9/30/14	156,274	2,978,482	4,030,780	42%
2014	10/1/14 to 9/30/15	157,960	3,136,442	3,872,820	45%
2015	10/1/15 to 9/30/16	159,637	3,296,079	3,713,183	47%
2016	10/1/16 to 9/30/17	161,209	3,457,288	3,551,974	49%
2017	10/1/17 to 9/30/18	162,649	3,619,937	3,389,325	52%
2018	10/1/18 to 9/30/19	163,998	3,783,935	3,225,327	54%
2019	10/1/19 to 9/30/20	165,298	3,949,233	3,060,029	56%
2020	10/1/20 to 9/30/21	166,588	4,115,821	2,893,441	59%
2021	10/1/21 to 9/30/22	167,901	4,283,722	2,725,540	61%
2022	10/1/22 to 9/30/23	169,231	4,452,953	2,556,309	64%
2023	10/1/23 to 9/30/24	170,565	4,623,517	2,385,745	66%
2024	10/1/24 to 9/30/25	171,888	4,795,405	2,213,857	68%
2025	10/1/25 to 9/30/26	173,187	4,968,592	2,040,670	71%
2026	10/1/26 to 9/30/27	174,452	5,143,044	1,866,218	73%
2027	10/1/27 to 9/30/28	175,681	5,318,726	1,690,536	76%
2028	10/1/28 to 9/30/29	176,878	5,495,603	1,513,659	78%
2029	10/1/29 to 9/30/30	178,043	5,673,647	1,335,615	81%
2030	10/1/30 to 9/30/31	179,180	5,852,826	1,156,436	84%
2031	10/1/31 to 9/30/32	180,625	6,033,452	975,810	86%
2032	10/1/32 to 9/30/33	182,083	6,215,535	793,727	89%
2033	10/1/33 to 9/30/34	183,552	6,399,086	610,176	91%
2034	10/1/34 to 9/30/35	185,033	6,584,119	425,143	94%
2035	10/1/35 to 9/30/36	186,525	6,770,644	238,618	97%
2036	10/1/36 to 9/30/37	188,030	6,958,675	50,587	99%
2037	10/1/37 to 1/6/38	50,587	7,009,262	0	100%
Calculated Closure Date					January 2038

1) Year generally represents October 1 to September 30 (i.e. year 2012 is from October 1, 2012 to September 31, 2013).

2) Source is 2011 Financial Responsibility Report, HDR Engineering dated August 2011.

3) The total air space remaining as of the April 27, 2012 aerial survey was calculated to be 4,829,805 (final cap to 133 feet). The required volume for final cover is 435,116 cubic yards of final cover, per Renewal Application for Operating Permit, SCS, 2009. A remaining capacity of 4,394,689 cubic yards was assumed to be utilized for waste disposal and intermediate cover.

4) The total design capacity is based on 2011 Financial Responsibility Report HDR Engineering dated August 2011.

**Table 5: Summary of Closing & Final Closure of Landfills  
FY 2012 Financial Assurance Report  
Volusia County, Florida**

	Time of Closure <sup>(1)</sup>	Acreage Remaining to be Closed <sup>(4)</sup>	Acreage Closed	Approximate Time of Post-closure LTC <sup>(1,4)</sup>	Remaining Years of Operations under Current Footprint <sup>(1)</sup>	Remaining Years of LTC under Current Status
<b>1. Tomoka Farms Road Landfill</b>						
South Cell <sup>(2)</sup>	---	0	114	---	0	30
North Cell Class I	October 2017	67	0	2017-2047	5	30
Class III Landfill	January 2038	88	0	2038-2068	25	30
<b>2. Plymouth Ave. Landfill</b>						
Final Closure (LTC Period)	---	0	39	---	0	18

**Notes:**

- 1) As calculated in Tables 3 and 4 of this report. Reference date is 9/1/2012.
- 2) Under the current FDEP permit, the thirty-year long term care period for the South Cell landfill will begin once the North Cell Class I Landfill is certified closed by the FDEP.
- 3) Plymouth Avenue Landfill's Remaining Years of LTC was acquired from the Financial Assurance spreadsheet from Volusia County Solid Waste Accounting and subtracting one year.
- 4) Class III acreage and approximate time of closure increased in 2008 to reflect lateral and vertical expansion approved by FDEP.



**TABLE 6: Summary of Estimated Cost & Escrow Analysis**  
**FY 2012 Financial Assurance Report**  
**Volusia County, Florida**

Facility	Updated Closing Cost Estimate	Updated Annual LTC Cost Estimate	Total Updated LTC Cost Estimate	Total Updated Cost Estimate
1. Tomoka Farms Road Landfill				
South Cell-Previously Closed (LTC Period)	---	\$ 116,466	\$ 3,493,977	\$ 3,493,977
North Cell (in Operation)	\$ 9,552,240	\$ 178,832	\$ 5,364,970	\$ 14,917,210
Class III Landfill (in Operation)	\$ 8,099,976	\$ 94,664	\$ 2,839,913	\$ 10,939,889
2. Plymouth Ave. Landfill				
Previously Closed (LTC Period)	---	\$ 92,271	\$ 1,660,879	\$ 1,660,879
3. Used Tire Area (in Operation)	\$ 5,145	---	---	\$ 5,145
Total Estimated Cost	\$ 17,657,361	\$ 482,233	\$ 13,359,739	\$ 31,017,100

Facility	South Cell Landfill	North Cell Class I Landfill	Class III Landfill	Plymouth Ave. Landfill	Used Tire Area <sup>(5)</sup>	Total Cost
Estimated Updated Closing Cost (CE)	\$ -	\$ 9,552,240	\$ 8,099,976	\$ -	\$ 5,145	\$ 17,657,361
Months of Exhausted Design Life (DE) <sup>(1)</sup>	---	159	171	---	---	---
Months of Total Design Life (DL) <sup>(2)</sup>	---	221	475	---	---	---
Documented Closure Expenses (E)	0	\$ 1,024,339	0	0	0	---
Remaining Years of Long-term Care	30	30	30	18	0	---
Estimated Updated Post-Closure LTC Cost	\$ 3,493,977	\$ -	\$ -	\$ 1,660,879	\$ -	\$ 5,154,856
Escrow Account Balance (period ending September 30, 2011) <sup>(3)</sup>	\$ 171,473	\$ 7,436,816	\$ 2,763,229	\$ 90,462	\$ 10,718	\$ 10,472,698
Total Escrow Funding Required <sup>(4)</sup>	\$ 116,466	\$ 5,850,128	\$ 2,916,657	\$ 92,271	\$ 5,145	\$ 8,980,667
Total Estimated Increase/(Decrease) for FY-12 Requirement	\$ (55,007)	\$ (1,586,688)	\$ 153,428	\$ 1,809	\$ (5,573)	\$ (1,492,031)
Financial Responsibility Escrow Account Balance for FY-12 FDEP Requirement						\$ 8,980,667

**Notes:**

1) Exhausted design life as of September 1, 2012.

2) North/Phase I Landfill: opening date is June 1999 and closure date of October 2017 as calculated in Table 3 (159 months of exhausted life, 221 months of design life). Class III landfill - opening date is June 1998 and closure date of January 2038 as calculated in Table 4 (171 months of exhausted life, 475 months of design life).

3) See attached documentation from James & Moore (Attachment B).

4) With the exception of the used tire facility, the escrow account funding required for closure of active sites was calculated using the formula [CE x DE/DL] - E. Funding requirements for sites in post-closure care are required to provide funding for one year. Keeping with last year's report methodology, it was assumed that the escrow funding required for closing the waste tire facility is equal to the calculated cost of disposing the waste tires.

5) The cost for closing the waste tire area was calculated by multiplying 60 tons of tires at average expense of disposing rimmed tires (\$74.82/ton), de-rimmed tires (\$52.41/ton) and over-sized tires (\$130/ton). Quantity of waste tires (60 tons, approx.) is calculated by averaging waste tire quantities reported in last four "Quarterly Waste Tire Report & Inventory Update" reports submitted to the department (from 2nd quarter 2011 to 1st quarter 2012).

**Attachment A**

**Mapping Report**

**Tomoka Farms Road Solid Waste Disposal Facility**



# Aerial Cartographics of America, Inc.

DIGITAL MAPPING - LAMP - LiDAR - GIS - PHOTOGRAPHY - ORTHOS

## Photogrammetric Survey and Map Report

Provided by

**AERIAL CARTOGRAPHICS OF AMERICA, INC.**

**LB # 0006748**

U.S. MAIL

P.O. Box 593846

Orlando, FL. 32859-3846

DELIVERIES

1722 W. Oak Ridge Rd.

Orlando, FL. 32809

Phone (407) 851-7880 Fax (407) 855-8250

P.S.M. in responsible charge: Mark Detrick PSM # 5433

Title: Topographic Survey

Date of Survey: (photography) 04/27/2012 Date of Field Edit: N/A

Subject Name: Volusia County Landfill

Ref. No.: 2012620 County: Volusia

File Name: 12620 Volusia 2012.dwg

Aerial Target Survey Provided by: Sliger & Associates

Datum:

Horizontal NAD 83/90 Florida State Plane East Zone, U.S. Survey Feet

Vertical NGVD 29 U.S. Survey Feet

Notes

- a.) Accuracies: The following stated accuracies are plus or minus tolerances that pertain to 90% of the information when compared to actual field measured position. These accuracies can be based on the results of the aerial triangulation.

(Horizontal:) Features shown are intended to be accurate to 1'.

(Vertical:) The 2' contours shown are accurate to 0.5' excluding those in dense vegetation that have no stated accuracy. These contours will be shown as dashed lines.  
Spot elevations are accurate to 0.5'.

- b.) This map is intended to be displayed at 1"= 100' or smaller.
- c.) Analytical aerial triangulation was performed on the survey control and was determined to be acceptable.
- d.) The attached survey map has not been field verified therefore it is recommended that a field verification be performed to determine actual accuracies and map content.
- e.) This survey map is neither full nor complete without the attached survey map referencing this report and is not valid without the signature and original raised seal of a Florida Licensed Surveyor and Mapper.

**Certification:** I hereby certify to the best of my knowledge, the above information is correct and that the work performed by Aerial Cartographics of America was under my supervision. The photogrammetric survey meets the Minimum Technical Standards of the Department of Agriculture and Consumer Services, Chapter 5j-17-050 thru .052, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.

I Mark Detrick certify that the Quality Control (QC) was conducted on this project and found to meet required specifications.

Signed: \_\_\_\_\_



Mark Detrick, P.S.M.

Florida Surveyor & Mapper #LS0005433

Date of Report: 06/22/2012

Page 2 of 2

**Attachment B**

**FY – 2012 Escrow Account Balance**



**Financial and Administrative Services**

April 19, 2012

Florida Department of Environmental Protection  
Solid Waste Financial Coordinator  
2600 Blair Stone Road  
Tallahassee, Florida 32399-2400

**Subject: Volusia County Financial Responsibility**

Dear Ladies and Gentlemen:

As per Rule 62-701.630(5) Florida Administrative Code, the County of Volusia has established an interest bearing account with the Florida State Board of Administration, Agency No. 301052 in January 1991. As of November 2007, this account has been transferred to a Morgan Stanley Liquidity Fund.

The updated Cost Estimates (submitted to your office by HDR Engineering, Inc.) indicated the Financial Responsibility Escrow Account Balance for FY11 required a balance of \$10,472,611. Accordingly, enclosed is the following documentation providing proof of our compliance of the current established financial responsibility requirements:

1. The audited "Schedule of Activity" for the County of Volusia Landfill Management Escrow Accounts for the fiscal year ending September 30, 2011.
2. The "Summary Estimated Cost and Escrow Analysis FY 2011 Financial Assurance Report Volusia County, Florida"
3. The September 2011 Morgan Stanley Liquidity Fund: Account Detail showing the Fiscal Year end balance of funds set aside for the Landfill Liability.

If you have any questions or require any additional information, please let me know.

Sincerely,

Donna de Peyster  
Accounting Director

Cc: Frank Hornbrook, Environmental Specialist

**COUNTY OF VOLUSIA, FLORIDA**  
**SCHEDULE OF ACTIVITY**  
**LANDFILL MANAGEMENT ESCROW ACCOUNTS**  
**SEPTEMBER 30, 2011**

**JAMES MOORE & CO., P.L.**  
CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Honorable County Council Members  
of the County of Volusia, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the County of Volusia, Florida for the year ended September 30, 2011, and have issued our report thereon dated February 2, 2012. We have also audited the accompanying Schedule of Activity for the County of Volusia, Florida Landfill Management Escrow Accounts, for the year ended September 30, 2011. This schedule is the responsibility of the County of Volusia, Florida's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule of Activity for the County of Volusia, Florida Landfill Management Escrow Accounts, for the year ended September 30, 2011, presents fairly, in all material respects the cash balances of the escrow accounts as of September 30, 2011, and the activity in the escrow accounts for the year then ended, in conformity with the requirements of Rule 62-701.630, Florida Administrative Code.

Pursuant to Chapter 119, Florida Statutes, this report is a public record and its distribution is not limited. Auditing standards general accepted in the United States of America require us to indicate that this report is intended solely for the information and use of the County of Volusia, Florida and the State of Florida Department of Environmental Protection and is not intended to be and should not be used by anyone other than these specified parties.

*James Moore & Co., P.L.*

Daytona Beach, Florida  
February 2, 2012



**COUNTY OF VOUSIA, FLORIDA  
LANDFILL MANAGEMENT ESCROW ACCOUNTS  
SCHEDULE OF ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<u>Tomoka Class III</u>	<u>Tomoka Class I</u>	<u>Tomoka South</u>	<u>Plymouth</u>	<u>Waste Tire</u>	<u>Total</u>
Escrow Account Balances, October 1, 2010	\$ 2,861,727	\$ 7,310,149	\$ 169,799	\$ 89,579	\$ 34,505	\$ 10,465,759
Deposit						
September 27, 2011	1,021	2,217	65	34	14	3,351
Interest income						
October 31, 2010	219	476	14	7	3	719
November 30, 2010	208	452	13	7	3	683
December 31, 2010	150	325	10	5	2	492
January 31, 2011	138	300	9	5	1	453
February 28, 2011	96	209	6	3	2	316
March 31, 2011	97	211	6	3	2	319
April 30, 2011	40	87	3	1	1	132
May 31, 2011	27	59	2	1	-	89
June 30, 2011	26	57	2	1	-	86
July 31, 2011	28	62	2	1	-	93
August 31, 2011	37	79	2	1	1	120
September 30, 2011	26	57	2	1	-	86
Total interest income	1,092	2,374	71	36	15	3,588
Escrow Account Balances, September 30, 2011						
before transfers due to changes in required escrows	2,863,840	7,314,740	169,935	89,649	34,534	10,472,698
Transfers due to changes in escrow required	(100,611)	122,076	1,538	813	(23,816)	-
Escrow Account Balances, September 30, 2011	<u>2,763,229</u>	<u>7,436,816</u>	<u>171,473</u>	<u>90,462</u>	<u>10,718</u>	<u>10,472,698</u>
Cash and Cash Equivalents	<u>2,763,229</u>	<u>7,436,816</u>	<u>171,473</u>	<u>90,462</u>	<u>10,718</u>	<u>10,472,698</u>

The accompanying notes to the schedule of activity  
are an integral part of this schedule.

**COUNTY OF VOLUSIA, FLORIDA  
LANDFILL MANAGEMENT ESCROW ACCOUNTS  
NOTES TO SCHEDULE OF ACTIVITY  
SEPTEMBER 30, 2011**

**(1) Reporting Entity:**

The County of Volusia, Florida (the County) is a political subdivision of the State of Florida, which is responsible for legislative and fiscal administration of the County.

The Schedule of Activity for the County Landfill Management Escrow Accounts (the Schedule) is prepared and submitted to the State of Florida Department of Environmental Protection pursuant to Section 62-701.630 of the Florida Administrative Code (the Code). The Schedule contains only the escrow balances required by the Code and is not intended to present the financial position of the County of Volusia, Florida's Refuse Disposal Fund, or any fund in the County's financial statements.

**(2) Landfill Management Escrow:**

The County records the landfill management escrows as restricted cash to fund postclosure care costs of the Plymouth Landfill and closure costs and postclosure care costs of the Tomoka Landfill. The escrow, which is part of the County's cash and cash equivalents, is calculated annually based on the "balance" method, which uses months of exhausted design life as a percentage of total design life times the estimated costs calculated by inflationary indexes or, if changes to the facility are made, by a study performed by a Registered Professional Engineer.

## Poor Quality-Original

**TABLE 6: Summary of Estimated Cost & Escrow Analysis  
FY 2011 Financial Assurance Report  
Volusia County, Florida**

Facility	Updated Closing Cost Estimate	Updated Annual LTC Cost Estimate	Total Updated LTC Cost Estimate	Total Updated Cost Estimate
1. Tomoka Farms Road Landfill				
South Cell-Previously Closed (LTC Period)	---	\$ 171,472	\$ 5,144,149	\$ 5,144,149
North Cell (in Operation)	\$ 10,824,720	\$ 126,962	\$ 3,808,875	\$ 14,633,595
Class III Landfill (In Operation)	\$ 7,941,153	\$ 92,808	\$ 2,784,228	\$ 10,725,381
2. Plymouth Ave. Landfill				
Previously Closed (LTC Period)	---	\$ 90,462	\$ 1,718,774	\$ 1,718,774
3. Used Tire Area (in Operation)	\$ 10,718	---	---	\$ 10,718
<b>Total Estimated Cost</b>	<b>\$ 18,776,591</b>	<b>\$ 481,704</b>	<b>\$ 13,456,026</b>	<b>\$ 32,232,617</b>

Facility	South Cell Landfill	North Cell Class I Landfill	Class III Landfill	Plymouth Ave. Landfill	Used Tire Area <sup>(5)</sup>	Total Cost
Estimated Updated Closing Cost (CE)	\$ -	\$ 10,824,720	\$ 7,941,153	\$ -	\$ 10,718	\$ 18,776,591
Months of Exhausted Design Life (DE) <sup>(1)</sup>	---	147	159	---	---	---
Months of Total Design Life (DL) <sup>(2)</sup>	---	214	457	---	---	---
Documented Closure Expenses (E)	---	0	0	---	0	---
Remaining Years of Long-term Care	30	30	30	19	0	---
Estimated Updated Post-Closure LTC Cost	\$ 5,144,149	\$ -	\$ -	\$ 1,718,774	\$ -	\$ 6,862,923
Escrow Account Balance (period ending September 30, 2010) <sup>(3)</sup>	\$ 169,799	\$ 7,310,149	\$ 2,861,727	\$ 89,579	\$ 34,505	\$ 10,465,759
Total Escrow Funding Required <sup>(4)</sup>	\$ 171,472	\$ 7,436,815	\$ 2,763,145	\$ 90,462	\$ 10,718	\$ 10,472,611
Total Estimated Increase/(Decrease) for FY-11 Requirement	\$ 1,673	\$ 126,666	\$ (98,582)	\$ 883	\$ (23,787)	\$ 6,852
<b>Financial Responsibility Escrow Account Balance for FY-11 FDEP Requirement</b>						<b>\$ 10,472,611</b>

**Notes:**

1) Exhausted design life as of September 1, 2011.

2) North/Phase I Landfill: opening date is June 1989 and closure date of February 2017 as calculated in Table 3 (147 months of exhausted life, 214 months of design life). Class III landfill - opening date is June 1988 and closure date of June 2037 as calculated in Table 4 (159 months of exhausted life, 457 months of design life).

3) See attached documentation from James & Moore (Attachment B).

4) With the exception of the used tire facility, the escrow account funding required for closure of active sites was calculated using the formula [CE x DE/DL] - E. Funding requirements for sites in post-closure care are required to provide funding for one year. Keeping with last year's report methodology, it was assumed that the escrow funding required for closing the waste tire facility is equal to the calculated cost of disposing the waste tires.

5) The cost for closing the waste tire area was calculated by multiplying 125 tons of tires at average expense of disposing rimmed tires (\$74.82/ton), de-rimmed tires (\$52.41/ton) and over-sized tires (\$130/ton). Quantity of waste tires (125 tons) is calculated by averaging waste tire quantities reported in last four *Quarterly Waste Tire Report & Inventory Update* reports submitted to the department (from 2nd quarter 2010 to 1st quarter 2011).

# Morgan Stanley

Morgan Stanley Institutional Liquidity Funds  
PO BOX 219804  
Kansas City MO 64121-9804

## Investment Report

September 1, 2011 - September 30, 2011

Page 1 of 2

COUNTY OF VOLUSIA FL SOLID WASTE RE  
FINANCIAL AND ADMINISTRATIVE SERVICE  
ATTN MYRIAM LEMAY  
123 W INDIANA AVENUE ROOM 300  
DELAND FL 32720-4615

000337



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On the Web

[www.morganstanley.com/im](http://www.morganstanley.com/im)

For account number(s), refer to page 2 "Account Summary."

### Total Portfolio Value as of September 30, 2011

**\$10,472,697.09**

### Portfolio Value Summary

	Monthly Activity	Year-to-Date Activity
Beginning Value	\$10,469,259.69	\$10,467,652.34
Investments/Contributions	\$3,351.31	\$3,351.31
Withdrawals/Redemptions	\$0.00	\$0.00
Dividends/Cap Gains	\$86.09	\$1,693.44
Change in Portfolio Value	\$3,437.40	\$5,044.75
<b>Total Portfolio Value</b>	<b>\$10,472,697.09</b>	<b>\$10,472,697.09</b>

Change in Portfolio Value is the difference between the Total Portfolio Value (closing value) and the Beginning Value.

### News

Liquidity Link offers a convenient and secure way of investing with the Morgan Stanley Institutional Liquidity Funds. Access to Liquidity Link includes trading rights, principal and accrual balances, as well as access to a wide range of MSILF reports including monthly statements, holdings reports, daily rates, fund commentary, and fact sheets.

For more information, please call Client Services at the number listed above.

### Asset Allocation as of September 30, 2011

Percent	Asset Category	Total Value
0.00%	Money Market	\$0.00
0.00%	Prime	\$0.00
100.00%	Government	\$10,472,697.09
0.00%	Treasury	\$0.00
0.00%	Government Securities	\$0.00
0.00%	Tax Exempt	\$0.00
0.00%	Treasury Securities	\$0.00
100.00%	<b>Total</b>	<b>\$10,472,697.09</b>

# Morgan Stanley

Morgan Stanley Institutional Liquidity Funds  
PO BOX 219804  
Kansas City MO 64121-9804

## Investment Report

September 1, 2011 - September 30, 2011 Page 2 of 2

### Account Summary

Fund Name Fund/Account Number	Beginning Value as of 9/01/2011	Investments/ Contributions	Withdrawals/ Redemptions	Dividends/ Cap Gains	Change in Value	Closing Value as of 9/30/2011
<b>Investment Accounts</b>						
Government Portfolio Institutional Class 8302/756014866	\$10,469,259.69	\$3,351.31	\$0.00	\$86.09	\$3,437.40	\$10,472,697.09
<b>Total All Accounts</b>	<b>\$10,469,259.69</b>	<b>\$3,351.31</b>	<b>\$0.00</b>	<b>\$86.09</b>	<b>\$3,437.40</b>	<b>\$10,472,697.09</b>

Change in Portfolio Value is the difference between the Total Portfolio Value (closing value) and the Beginning Value.

### Account Transactions

#### Government Portfolio Institutional Class

Fund/Account Number	8302/756014866	Year-to-Date Dividends	\$1,693.44
Tax ID Number	Certified	Year-to-Date Capital Gains	\$0.00
Account Owner	County Of Volusia FL Solid Waste Re Financial and Administrative Service Attn Myriam Lemay	Dividends are	Reinvested
		Capital Gains are	Reinvested

Trade Date	Transaction Description	Dollar Amount	Share Price	Shares This Transaction	Total Shares
	<b>Beginning Value as of 9/01/2011</b>	\$10,469,259.69	\$1.00		10,469,259.690
09/27/2011	Shares Purchased By Wire	\$3,351.31	\$1.00	3,351.310	10,472,611.000
09/30/2011	Income Reinvest	\$86.09	\$1.00	86.090	10,472,697.090
	<b>Ending Value as of 9/30/2011</b>	<b>\$10,472,697.09</b>	<b>\$1.00</b>		<b>10,472,697.090</b>

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