

August 31, 2009

Mr. Tom Lubozynski, P.E.  
Section Supervisor  
Waste Management Program – Central District  
Florida Department of Environmental Protection  
3319 Maguire Blvd., Ste. 232  
Orlando, Florida 32803-3767

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AUG 31 2009

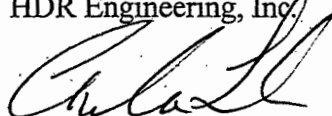
DEP Central Dist.

Re: Financial Assurance Responsibility Report (Fiscal Year 2009)  
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.  
Vice President

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

# Volusia County Solid Waste System

## Financial Responsibility Closure & Long-Term Care Cost Estimates FY 2009

August 31, 2009

RECEIVED  
AUG 31 2009  
DEP Central Dist.

*Prepared for:*



***Prepared By:***

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

The logo for HDR Engineering Inc., featuring the letters "HDR" in a large, bold, serif font. The background of the entire document is a black and white photograph of a landscape with a body of water, reeds, and a distant shoreline with some industrial structures.

**VOLUSIA COUNTY SOLID WASTE SYSTEM**

**FINANCIAL RESPONSIBILITY**

**CLOSURE & LONG-TERM CARE COST ESTIMATES**

**FY 2009**

*Prepared for:*



**VOLUSIA COUNTY BOARD OF COUNTY COMMISSIONERS**  
**PUBLIC WORKS DEPARTMENT**  
**RECYCLING AND SOLID WASTE DIVISION**  
3151 East S.R. 44  
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 2009

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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 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": the physical act of installing a low permeability barrier layer cover over a landfill according to current regulations and installing other equipment and facilities as necessary to meet regulations

"Closure": the act of closing a landfill plus long-term care

This report was prepared assuming that financial responsibility for FY 2009 would be met by the Escrow Accounting Method, as defined in FAC 62-701.630(5). The 2008 closing and long-term care cost estimates, approved by Florida Department of Environmental Protection (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, 2009.

Since last year's report:

- The County has continued disposal operations in the North Cell Phase I Class I and Class III landfills at the TFR Facility.
- The County received a major modification to the operating permit for a vertical and lateral expansion of the Class III landfill at the TFR Facility.
- The County made application for the renewal of the Class III Operating Permit on June

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25, 2009. A Request for Additional Information (RAI) was issued on July 22, 2009.

- 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.
- 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 approved cost estimates from the recent permit modification 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.
- Updated long-term care cost estimates for the Plymouth Avenue Landfill based on current permit requirements and 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 for the noted facilities and detailed in this report, the County's escrow fund must provide for financial responsibility for FY 2009 in the amount of \$10,134,558.

The FY 2008 Financial Responsibility report submitted to FDEP on December 22, 2008 certified that the Volusia County Landfill Escrow Fund consisting of account GMS 3064C00071 for TFR Facility and account GMS 3064C00070 for Plymouth Avenue Landfill showed a combined balance of \$8,447,210 as of September 30, 2008. The calculated increase to the Volusia County escrow fund for FY2009 financial responsibility equals \$1,687,348.

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 2009 is summarized as follows. The financial assurance forms must be submitted September 1, 2009 to comply with the regulatory deadline specified in FAC 62-701.630(4)(a).

**Summary Estimated Cost & Escrow Analysis  
For Closure and Long-Term Care of Landfills  
FY 2009 Financial Assurance Report  
Volusia County, Florida**

Facility	South Cell Landfill	North Cell Class I Landfill	Class III Landfill	Plymouth Ave. Landfill	Used Tire Area Closing Tomoka Landfill	Total Cost
Estimated Updated Closing Cost (CE)	\$ -	\$ 10,611,430	\$ 7,784,681	\$ -	\$ 34,500	\$ 18,430,611
Months of Exhausted Design Life (DE) <sup>(1,2)</sup>	---	123	135	---	---	---
Months of Total Design Life (DL) <sup>(2)</sup>	---	187	367	---	---	---
Documented Closure Expenses (E)	---	0	0	---	0	---
Remaining Years of Long-term Care	30	30	30	21	0	---
Estimated Updated Post-closure LTC Cost	\$ 5,042,789	\$ -	\$ -	\$ 1,862,267	\$ -	\$ 6,905,056
Escrow Account Balance (period ending September 30, 2008) <sup>(3)</sup>	\$ 164,797	\$ 5,587,181	\$ 2,573,791	\$ 86,941	\$ 34,500	\$ 8,447,210
Total Escrow Funding Required <sup>(4)</sup>	\$ 168,093	\$ 6,979,711	\$ 2,863,575	\$ 88,679	\$ 34,500	\$ 10,134,558
Total Estimated Increase/Decrease for FY-08 Requirement	\$ 3,296	\$ 1,392,530	\$ 289,784	\$ 1,738	\$ -	\$ 1,687,348
Financial Responsibility Escrow Account Balance for FY-08 FDEP Requirement						\$ 10,134,558

**Notes**

This table does not account for financial responsibility for Phase II expansion of the North Cell Class I landfill.

1) Exhausted design life as of September 1, 2009.

2) North/Phase I Landfill: opening date is June 1999 and closure date of January 2015 as calculated in Table 3 (123 months of exhausted life, 187 months of design life). Class III landfill - opening date is June 1998 and closure date of April 2029 as calculated in Table 4 (135 months of exhausted life, 370 months of design life).

3) See documentation from James & Moore shown in Attachment A. 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. The costs associated with closing the waste area was calculated by multiplying 400 tons of tires by the average expense of disposing rimmed tires (\$74.82/ton), de-rimmed tires (\$52.41/ton) and over-sized tires (\$130/ton).

4) The escrow account funding required for closure of active sites was calculated using the formula  $[CE \times DE/DL] - E$ . Funding requirements for sites in post-closure care are required to provide funding for one year.



Florida Department of Environmental Protection  
Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, FL 32399-2400

DEP Form # 62-701.900(28)  
Form Title Financial Assurance Cost Estimate Form  
Effective Date 05-27-01  
DEP Application No. \_\_\_\_\_  
(Filled by DEP)

## FINANCIAL ASSURANCE COST ESTIMATE FORM

Date: August 31, 2009 Date of DEP Approval: \_\_\_\_\_

### I. GENERAL INFORMATION:

Facility Name: Tomoka Farms Road Landfill- North Cell, Phase I, Class I WACS or GMSID #: 27540

Permit / Application No.: SC64-0078767-023 Expiration Date: 3/3/2013

Facility Address: 1990 Tomoka Farms Road, Daytona Beach, Florida

Permittee: Volusia County Solid Waste Division

Mailing Address: 3151 East New York Avenue, DeLand, Florida 32724

Latitude: 29 deg 07' 50" N Longitude: 81 deg 06' 02" W or UTM: \_\_\_\_\_

### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Design Life of Unit From Date of Initial Receipt of Waste
North Cell	67	June 1999	15.6 years

Total Landfill Acreage included in this estimate. 67 Closure 67 Long-Term Care

Type of landfill: ☒ Class I ☐ Class III ☐ C&D Debris

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

☐ Letter of Credit\* ☐ Insurance Certificate  
☐ Surety Bond\* ☒ Escrow Account  
☐ Trust Fund Agreement ☐ Financial Test

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

Northwest District  
160 Governmental Center  
Pensacola, FL 32501-5794  
850-595-8360

Northeast District  
7825 Baymeadows Way, Ste. B200  
Jacksonville, FL 32256-7590  
904-448-4300

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

Southwest District  
3804 Coconut Palm Dr.  
Tampa, FL 33619  
813-744-6100

South District  
2295 Victoria Ave., Ste. 364  
Fort Myers, FL 33901-3881  
941-332-6975

Southeast District  
400 North Congress Ave.  
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 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

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 Financial Coordinator at (850)-488-0300.

This adjustment is based on the Department approved closure cost estimate dated: 8/21/2008

Latest Department Approved Closure Cost Estimate:		Current Year Inflation Factor		Inflation Adjusted Closure Cost Estimate:
<u>\$10,403,362.71</u>	<b>X</b>	<u>1.020</u>	<b>=</b>	<u>\$10,611,429.96</u>

This adjustment is based on the Department approved long-term care cost estimate dated: 8/21/2008

Latest Department Approved Annual Long-Term Care Cost Estimate:		Current Year Inflation Factor		Inflation Adjusted Annual Long-Term Care Cost Estimate:
<u>\$122,020.42</u>	<b>X</b>	<u>1.020</u>	<b>=</b>	<u>\$124,460.83</u>

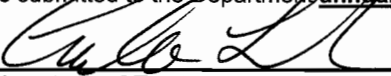
Number of Years of Long Term Care Remaining: **X** 30

**Inflation Adjusted Long-Term Care Cost Estimate:** **=** 3,733,824.85

☐ (b) Recalculate Estimates (see section V)

### IV. CERTIFICATION BY ENGINEER

This is to certify that the Financial Assurance Cost Estimates pertaining to the engineering features of the this solid waste management facility have been examined by me and found to conform to engineering principals applicable to such facilities. In my professional judgement, the Cost Estimates are a true, correct and complete representation of the financial liabilities for closing and long-term care of the facility and comply with the requirements of Florida Administrative Code (F.A.C.), Rule 62-701.630 and all other Department of Environmental Protection rules, and statutes of the State of Florida. It is understood that the Financial Assurance Cost Estimates shall be submitted to the Department annually, revised or adjusted as required by Rule 62-701.630(4), F.A.C.

  
Signature of Engineer

Carlo F. Lebron, PE, Vice President

Name & Title (please type)

60815

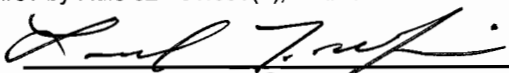
Florida Registration Number (affix seal) & Date

200 W Forsyth St, Ste 800, Jacksonville, FL 32202

Mailing Address

(904) 598-8900

Telephone Number

  
Signature of Owner/Operator

Leonard Marion, Director of Solid Waste Services

Name & Title (please type)

(386) 943-7889

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 North Cell Class I and the closed South Cell landfills at the TFR Facility and the closed Plymouth Avenue Landfill by updating the 2008 FDEP-approved cost estimates 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.

The FDEP requirements for financial responsibility annual adjustments were met for the Class III landfill at the TFR Facility by updating the FDEP-approved cost estimates from the recent permit modification with the annual inflation factor.

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## SECTION 3.0

# Methodology

Closure and long-term care costs for the North Cell Class I, Class III landfill and the closed South Cell at TFR Facility and the Plymouth Avenue Landfill were adjusted for inflation based on the FY2008 Financial Responsibility Closure and Long-Term Care Cost Estimates Report cost estimates approved by the FDEP. This inflationary adjustment was applied to cost estimates previously approved and prepared based on current permit plans and permit conditions. No modifications to the TFR Class I 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. The TFR Class III landfill applied for and received a major modification to its operating permit which required an updated cost estimate. FDEP approved the revised cost estimate (dated 9/28/08) in a letter to Volusia County dated 10/17/08. The TRF Class III landfill is currently undergoing the permit renewal process through FDEP.

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 six-year average per capita landfill airspace utilization includes the effects of at least one hurricane season on the solid waste generation as represented by the 2004 hurricane season. The amount of permitted airspace utilized since the previous financial assurance report was determined by comparing new aerial topographic mapping flown in April 2009 with last year's aerial topographic survey flown in September 2008. 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. Per the Volusia County Planning Department, the population projections for Volusia and Flagler Counties were supplied by the Florida Legislature's Office of Economic & Demographic Research.

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. Table 7 provides a summary of the volume calculations.

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 400 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.

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Several changes from the 2008 Regulatory Cost Estimates Report were implemented for the 2009 calculations. A summary of the changes is provided below and explained in further detail in the attached tables:

- The annual aerial topographic survey for the TFR Facility is typically done about twelve months after the previous year's survey. However, 2008's topography was flown a year and a half after 2007's. 2009's topography was flown seven months after 2008's. This discrepancy is incorporated in the calculations and noted in the calculations on Tables 2 through 4.
- 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 2008 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 waste in these areas. It has been reported that the Phase II expansion will increase the total waste capacity by 4.0 million cubic yards which, based on future population projections and per capita utilizations, increases the site life six years.
- As explained in the Executive Summary, the Class III landfill was recently approved by the FDEP for expansion and has received a FDEP permit. The financial responsibility funding requirements for 2009 now include the Class III landfill expansion and the expansion is factored into the site life estimates.

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## SECTION 4.0

# Figures and Tables

The figures and tables are organized as follows:

### Figure

#### Number

#### Title

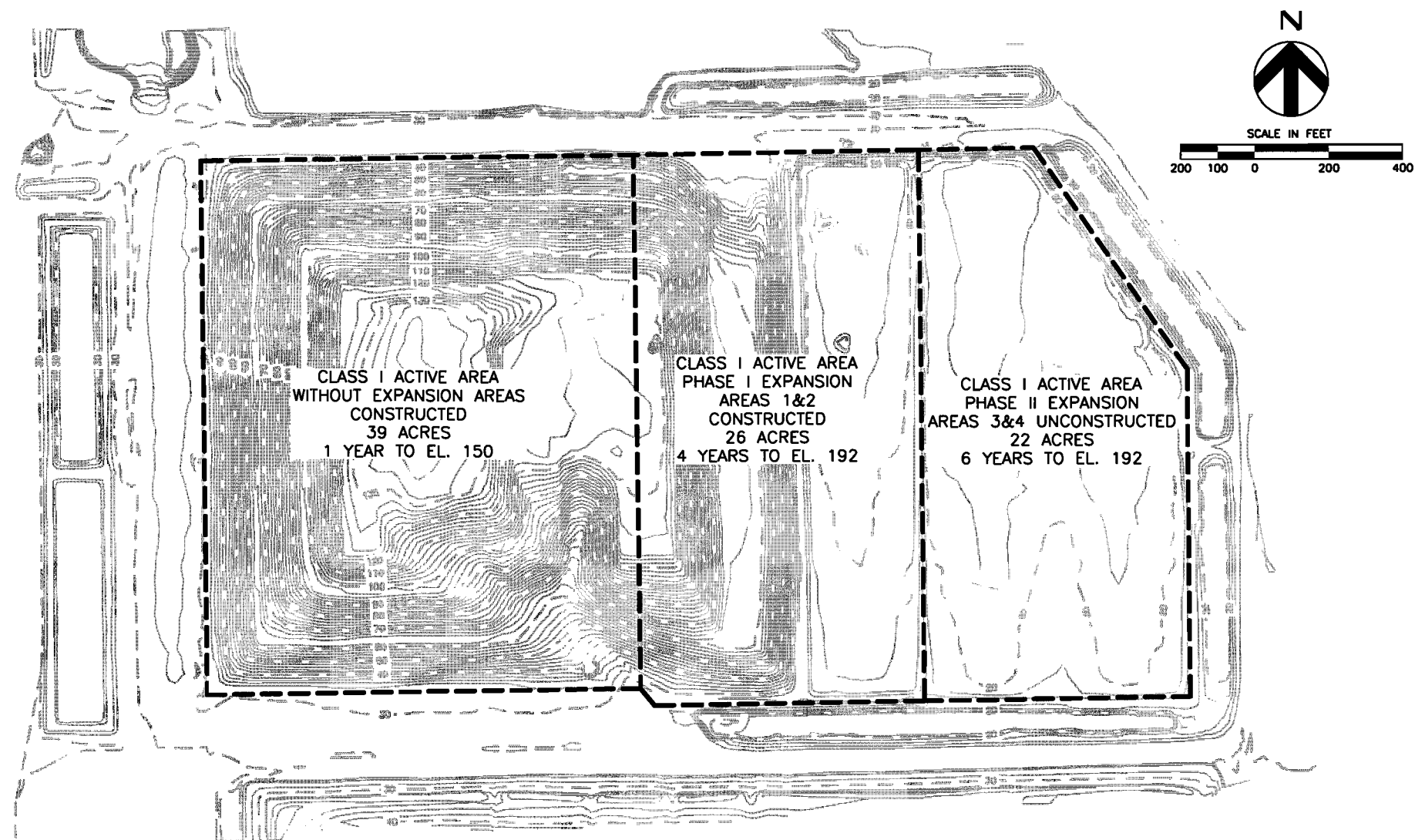
- |   |   |
|---|---|
| 1 | Existing Topographic Survey (April 2009) - Class I Active Area (North Cell) – Tomoka Farms Road Landfill      |
| 2 | Final Grading Plan without Phase II Expansion – Class I Active Area (North Cell) – Tomoka Farms Road Landfill |
| 3 | Final Grading Plan with Phase II Expansion – Class I Active Area (North Cell) – Tomoka Farms Road Landfill    |
| 4 | Existing Topographic Survey (April 2009) - Class III Landfill-Tomoka Farms Road Landfill                      |
| 5 | Final Grading Plan - Class III Landfill – Tomoka Farms Road Landfill  |
| 6 | Aerial Site Plan (April 2009) – Tomoka Farms Road Landfill  |

### Table

#### Number

#### Title

- |   |  |
|---|--|
| 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                |
| 7 | Summary of Volume Calculations                               |



NOTE:  
1. BOUNDARIES ARE APPROXIMATE.

**HDR**

Existing Topographic Survey (April 2009)  
Class I Active Area  
Tomoka Farms Road Landfill

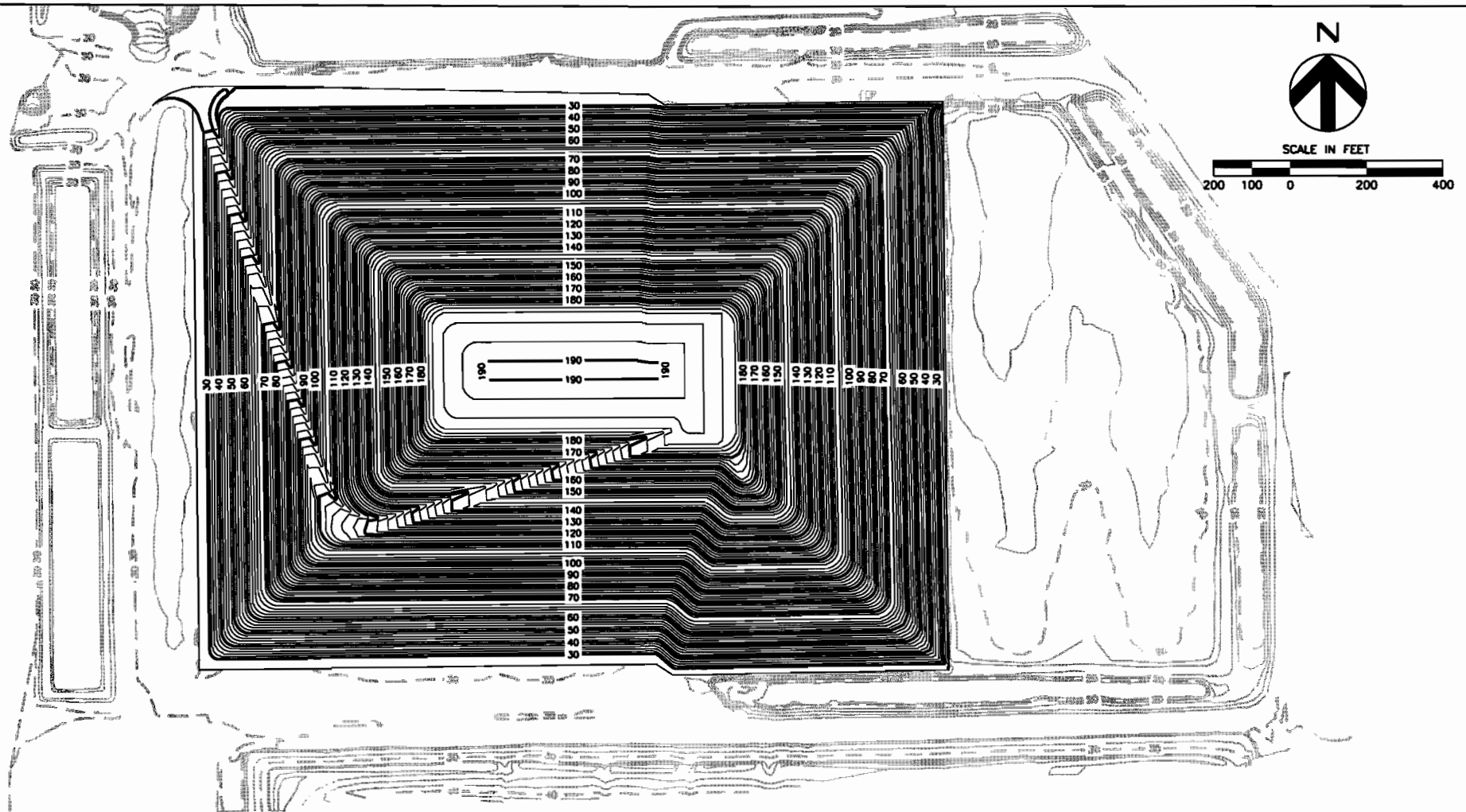
VOLUSIA COUNTY, FLORIDA

DATE

08/09

FIGURE

1



**NOTE:**

1. FINAL GRADE CONTOURS GENERATED FOR THE PURPOSES OF THIS REPORT AND NOT INTENDED FOR USE IN DESIGN AND CONSTRUCTION.

**HDR**

**Final Grading Plan without Phase II Expansion**  
**Class I Active Area**  
**Tomoka Farms Road Landfill**

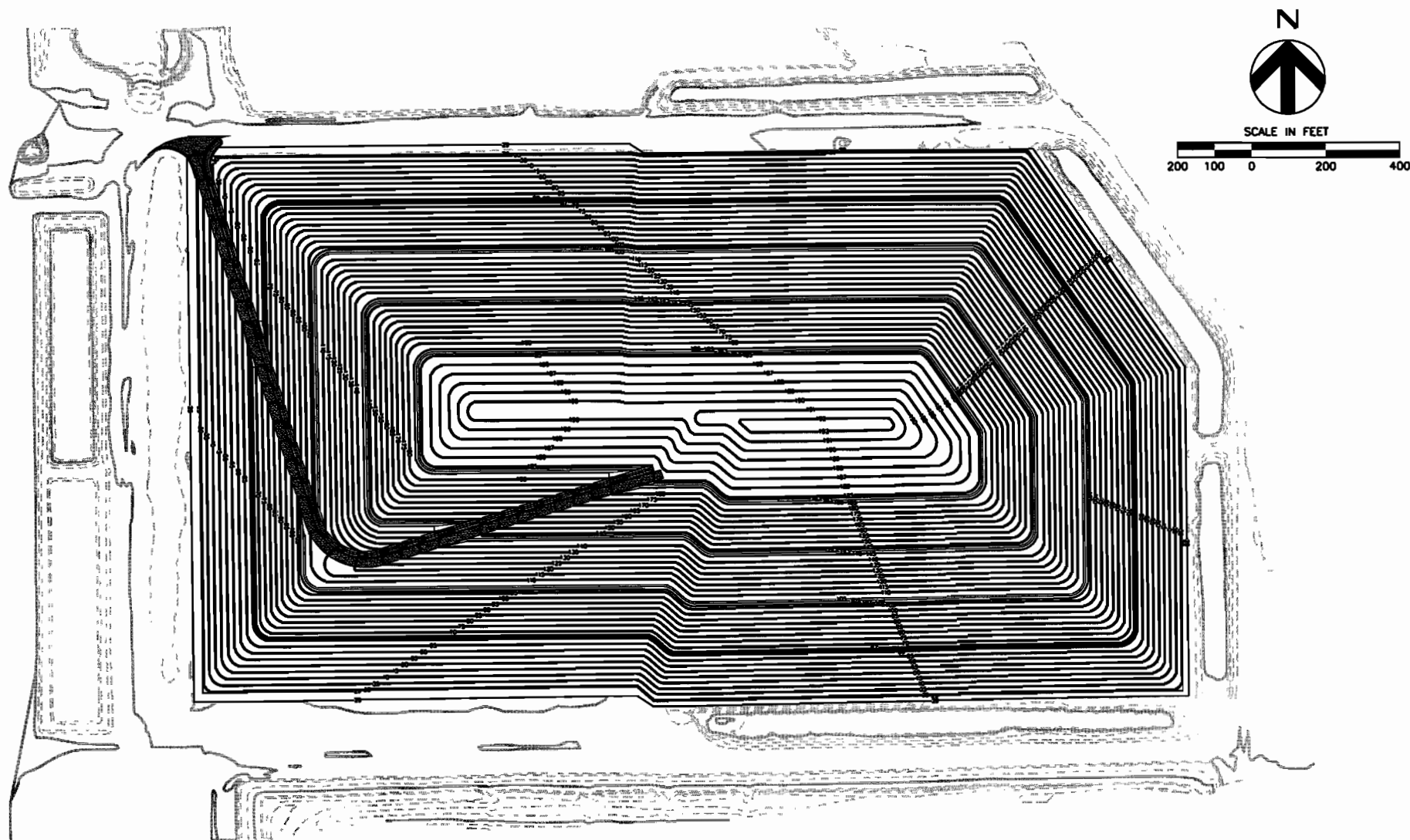
**VOLUSIA COUNTY, FLORIDA**

**DATE**

**08/09**

**FIGURE**

**2**



NOTE:  
1. FINAL GRADE CONTOURS PROVIDED BY SCS ENGINEERS.

**HDR**

Final Grading Plan with Phase II Expansion  
Class I Active Area  
Tomoka Farms Road Landfill

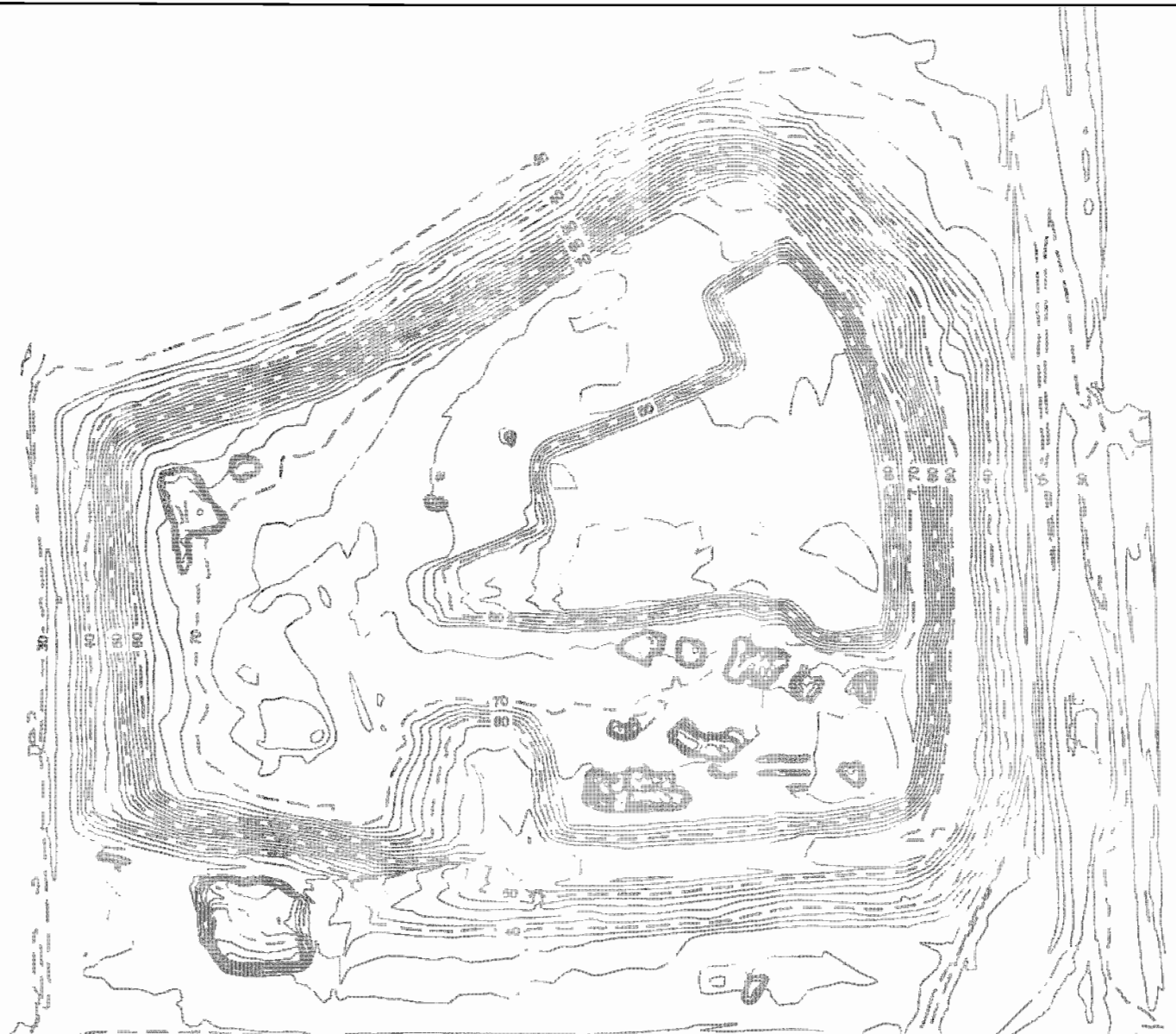
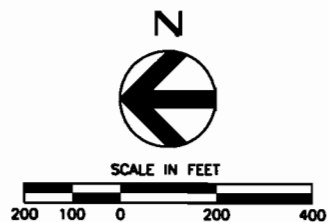
VOLUSIA COUNTY, FLORIDA

DATE

08/09

FIGURE

3



**HDR**

Existing Topographic Survey (April 2009)  
Class III Landfill  
Tomoka Farms Road Landfill

VOLUSIA COUNTY, FLORIDA

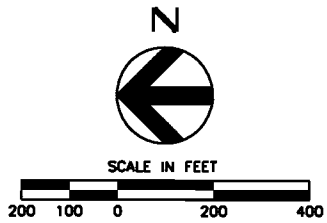
DATE

08/09

FIGURE

4





NOTE:  
1. FINAL GRADE CONTOURS PROVIDED  
BY SCS ENGINEERS.

**HDR**

Final Grading Plan  
Class III Landfill  
Tomoka Farms Road Landfill

VOLUSIA COUNTY, FLORIDA

DATE  
08/09

FIGURE  
5



**HDR**

Aerial Site Plan (April 2009)  
Tomoka Farms Road Landfill

VOLUSIA COUNTY, FLORIDA

DATE

08/09

FIGURE

6

**Table 1: Population Projections of Wasteshed Service Areas  
FY 2009 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		
2001	437,406	55,880	493,286	437,406
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	510,205	96,236	606,441	510,205
2010	510,300	96,300	606,600	510,300
2011	515,340	100,160	615,500	515,340
2012	520,380	104,020	624,400	520,380
2013	525,420	107,880	633,300	525,420
2014	530,460	111,740	642,200	530,460
2015	535,500	115,600	651,100	535,500
2016	541,520	119,980	661,500	541,520
2017	547,540	124,360	671,900	547,540
2018	553,560	128,740	682,300	553,560
2019	559,580	133,120	692,700	559,580
2020	565,600	137,500	703,100	565,600
2021	571,360	141,740	713,100	571,360
2022	577,120	145,980	723,100	577,120
2023	582,880	150,220	733,100	582,880
2024	588,640	154,460	743,100	588,640
2025	594,400	158,700	753,100	594,400
2026	599,700	162,740	762,440	599,700
2027	605,000	166,780	771,780	605,000
2028	610,300	170,820	781,120	610,300
2029	615,600	174,860	790,460	615,600
2030	620,900	178,900	799,800	620,900

**Notes:**

Population estimates for years 2001 through 2006 were taken from Table 1 of Neel-Schaffer, Inc.'s FY 2007 Financial Responsibility Closure & Long-term Care Cost Estimates, dated August 2007. Volusia County and Flagler County population estimates for 2007 through 2026 were provided by Volusia County Planning.

**Table 2: Annual Rate of Landfill Capacity Utilization  
FY 2009 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.)
2003	448,358	511,348	0.877
2004	602,897	520,380	1.159
2005	401,869	541,440	0.742
2006	547,774	551,500	0.993
2007	568,418	601,582	0.945
2008	393,429	606,281	0.649
Projected Rate of Class I Landfill Space Utilization Per Capita (CY/Yr) <sup>(5)</sup>			<b>0.894</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.)
2003	169,986	449,589	0.378
2004	311,138	455,681	0.683
2005	131,136	473,801	0.277
2006	311,404	480,921	0.648
2007	212,703	508,014	0.419
2008	84,739	510,109	0.166
Projected Rate of Class III Landfill Space Utilization Per Capita (CY/Yr) <sup>(5)</sup>			<b>0.428</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 2008, the annual estimated airspace, 231,746 cubic yards for the Class I North Cell and 49,915 cubic yards for the Class III Landfill, was divided by 0.5890410959 to account for the 215 days in between aerial photograph dates (September 4, 2008 to April 7, 2009)

2) Annual utilization for the years 2003 through 2007 is provided by HDR Engineering's 2008 Financial Assurance Report dated December 2008. The Class I 2008 annual utilization was calculated by Autodesk AutoCAD Civil 3D 2008 using the September 4, 2008 and April 7, 2009 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 increase in Class I and Class III solid waste landfill space utilization for 2004 and 2006 may be attributed to impacts of summer 2004 storm season and beachside resort construction.

4) The decrease in Class III solid waste landfill per capita space utilization for 2005 may be attributed to impacts of a rate increase in tipping fees. The decrease in 2008 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 which includes the impact of at least one major hurricane as represented by 2004.

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 2009 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>
2007 <sup>(3)</sup>	3/8/07 to 9/4/08	---	---	4,215,000	55%
2008 <sup>(4)</sup>	9/4/08 to 4/7/09	232,043	232,043	3,187,247	63%
2008	4/8/09 to 9/30/09	259,870	491,913	2,927,377	66%
2009	10/1/09 to 9/30/10	542,158	1,034,071	2,385,219	72%
2010	10/1/10 to 9/30/11	542,300	1,576,372	1,842,918	78%
2011	10/1/11 to 9/30/12	550,257	2,126,629	1,292,661	85%
2012	10/1/12 to 9/30/13	558,214	2,684,842	734,448	91%
2013	10/1/13 to 9/30/14	566,170	3,251,012	168,278	98%
2014	10/1/14 to 1/1/15	168,278	3,419,290	0	100%
Calculated Closure Date				January 2015	

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 8,540,343 cubic yards (assuming 254,000 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 based off of 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 2008 Financial Responsibility Report, HDR Engineering dated December 2008.

4) The volume capacity remaining as of the April 7, 2009 topo survey was calculated to be approximately 3,441,247 cubic yards. This volume was calculated using the final cap grade contours (see Note #2) and the April 7, 2009 aerial topographic survey. The final cover volume was estimated in the 2008 report to be 254,000 cubic yards which included partial coverage by an exposed geomembrane cap. The remaining capacity 3,187,247 cubic yards, was assumed to be utilized for waste disposal and daily/intermediate cover.

**Table 4: Class III Landfill - Projected Capacity Utilization**  
**FY 2009 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 Capacity Remaining (CY)	Percent of Permitted Disposal Capacity Used <sup>(4)</sup>
2007 <sup>(2)</sup>	3/8/07 to 9/4/08	--	--	2,310.943	50%
2008	9/4/08 to 4/7/09	49,915	49,915	4,699,616	33%
2008	4/8/09 to 9/30/09	104,677	154,592	4,594,939	34%
2009	10/1/09 to 9/30/10	218,368	372,960	4,376,571	38%
2010	10/1/10 to 9/30/11	218,408	591,368	4,158,163	41%
2011	10/1/11 to 9/30/12	220,566	811,934	3,937,597	44%
2012	10/1/12 to 9/30/13	222,723	1,034,656	3,714,875	47%
2013	10/1/13 to 9/30/14	224,880	1,259,536	3,489,995	50%
2014	10/1/14 to 9/30/15	227,037	1,486,573	3,262,958	53%
2015	10/1/15 to 9/30/16	229,194	1,715,767	3,033,764	57%
2016	10/1/16 to 9/30/17	231,771	1,947,537	2,801,994	60%
2017	10/1/17 to 9/30/18	234,347	2,181,885	2,567,646	63%
2018	10/1/18 to 9/30/19	236,924	2,418,808	2,330,723	67%
2019	10/1/19 to 9/30/20	239,500	2,658,308	2,091,223	70%
2020	10/1/20 to 9/30/21	242,077	2,900,385	1,849,146	74%
2021	10/1/21 to 9/30/22	244,542	3,144,927	1,604,604	77%
2022	10/1/22 to 9/30/23	247,007	3,391,935	1,357,596	81%
2023	10/1/23 to 9/30/24	249,473	3,641,407	1,108,124	84%
2024	10/1/24 to 9/30/25	251,938	3,893,345	856,186	88%
2025	10/1/25 to 9/30/26	254,403	4,147,748	601,783	91%
2026	10/1/26 to 9/30/27	256,672	4,404,420	345,111	95%
2027	10/1/27 to 9/30/28	258,940	4,663,360	86,171	99%

**Table 4: Class III Landfill - Projected Capacity Utilization**  
**FY 2009 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 Capacity Remaining (CY)	Percent of Permitted Disposal Capacity Used <sup>(4)</sup>
2028	10/1/28 to 1/1//29	86,171	4,749,531	0	100%
				Calculated Closure Date	January 2029

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 2008 Financial Responsibility Report, HDR Engineering date December 2008.

3) The total air space remaining as of the 4/7/2009 aerial survey was calculated to be 2,704,883 (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 2,310,943 cubic yards was assumed to be utilized for waste disposal and intermediate cover.

4) The total design capacity was recalculated for this year's report. Total capacity 7,009,262 CY = 2,309,646 (Airspace Consumed through 2008) + 5,134,732 (Airspace remaining to Final Closure Grade) - 435,116 (Allowance for 3 feet of final cover. per Renewal Application for Operating Permit. SCS, 2009). The years 1999 and 2000 were assumed to be the average of the annual volumes utilized for years 2001-2006. 1998 was assumed to be half that average value since the landfill reportedly began as a Class III landfill in June 1998.

**Table 5: Summary of Closing & Final Closure of Landfills**  
**FY 2009 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	January 2015	67	0	2015-2045	5	30
Class III Landfill	January 2029	88	0	2029-2059	19	30
<b>2. Plymouth Ave. Landfill</b>						
Final Closure (LTC Period)	---	0	39	---	0	21

Notes:

1) As calculated in Tables 3 and 4 of this report. Reference date is 9/1/2009.

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) From Financial Assurance spreadsheet from Volusia County Solid Waste Accounting and subtracting one year

4) Class III acreage and approximate time of closure increased from last year's report to reflect lateral and vertical expansion approved by FDEP.



**TABLE 6: Summary of Estimated Cost & Escrow Analysis**  
**FY 2009 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)	---	\$ 168,093	\$ 5,042,789	\$ 5,042,789
North Cell (in Operation)	\$ 10,611,430	\$ 124,461	\$ 3,733,825	\$ 14,345,255
Class III Landfill (In Operation)	\$ 7,784,681	\$ 90,979	\$ 2,729,368	\$ 10,514,049
2. Plymouth Ave. Landfill				
Previously Closed (LTC Period)	---	\$ 88,679	\$ 1,862,267	\$ 1,862,267
3. Used Tire Area (in Operation)	\$ 34,500	---	---	\$ 34,500
Total Estimated Cost	\$ 18,430,611	\$ 472,212	\$ 13,368,248	\$ 31,798,860

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)	\$ -	\$ 10,611,430	\$ 7,784,681	\$ -	\$ 34,500	\$ 18,430,611
Months of Exhausted Design Life (DE) <sup>(1)</sup>	---	123	135	---	---	---
Months of Total Design Life (DL) <sup>(2)</sup>	---	187	367	---	---	---
Documented Closure Expenses (E)	---	0	0	---	0	---
Remaining Years of Long-term Care	30	30	30	21	0	---
Estimated Updated Post-Closure LTC Cost	\$ 5,042,789	\$ -	\$ -	\$ 1,862,267	\$ -	\$ 6,905,055
Escrow Account Balance (period ending September 30, 2008) <sup>(3)</sup>	\$ 164,797	\$ 5,587,181	\$ 2,573,791	\$ 86,941	\$ 34,500	\$ 8,447,210
Total Escrow Funding Required <sup>(4)</sup>	\$ 168,093	\$ 6,979,711	\$ 2,863,575	\$ 88,679	\$ 34,500	\$ 10,134,558
Total Estimated Increase/(Decrease) for FY-09 Requirement	\$ 3,296	\$ 1,392,530	\$ 289,784	\$ 1,738	\$ -	\$ 1,687,348
Financial Responsibility Escrow Account Balance for FY-09 FDEP Requirement						\$ 10,134,558

**Notes:**

1) Exhausted design life as of September 1, 2009.

2) North/Phase I Landfill: opening date is June 1999 and closure date of January 2015 as calculated in Table 3 (123 months of exhausted life, 187 months of design life). Class III landfill - opening date is June 1998 and closure date of January 2029 as calculated in Table 4 (135 months of exhausted life, 367 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 400 tons of tires at average expense of disposing rimmed tires (\$74.82/ton), de-rimmed tires (\$52.41/ton) and over-sized tire: (\$130/ton).

**TABLE 7: Summary of Volume Calculations  
FY 2009 Financial Assurance Report  
Volusia County, Florida**

Description	Cut (cy)	Fill (cy)	Net (cy)	HDR AutoCAD Civil3D File Name	Base Surface	Comparison Surface	Volume Surface
<b>Class I Area</b> - Airspace Consumed Between 2008-2009 Existing Grades - (excludes Phase 2)	55,379	287,125	231,746	Volumes_Class I_EG08-EG09.dwg	Existing Topo_2008 - Class I	Existing Topo_2009 - Class I	Volumes_Class I_EG08-EG09
<b>Class I Area</b> - Airspace Consumed Between 2009 Existing Grades-2009 Final Closure Grades - (excludes Phase 2)	38,966	3,480,213	3,441,247	Volumes_Class I-PH1.dwg	Existing Topo_2009 - Class I	final grade-phase 1	Volumes_Class I_PH1
<b>Class III Area</b> - Airspace Consumed Between 2008-2009 Existing Grades	56,794	106,709	49,915	Volumes_Class III_EG08-EG09.dwg	Existing Topo_2008 Class III	Existing Topo_2009_Class III	Volumes_Class III_EG08-EG09
<b>Class III Area</b> - Airspace Consumed Between 2009 Existing Grades-2009 Final Closure Grades	7,033	5,141,765	5,134,732	Volumes_Class III_EG09-FG09.dwg	Existing Topo_2009_Class III	Final Closure_Class III	Volumes_Class III_EG08-FG09

Notes:

1) Fill represents amount of material between base and comparison surfaces. Cut represents amount of material above the comparison surface.

---

## SECTION 5.0

### Sources

1. Volusia County Solid Waste System, Financial Responsibility Closure and Long Term Care Costs Report, FY 2008, December 22, 2008, HDR Engineering, Inc.
2. Schedule of Activities, Landfill Management Escrow Accounts, September 30, 2008, James Moore & Co., P.L. dated March 6, 2009.
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. FDEP Correspondence to Volusia County Solid Waste Department concerning Major Modification to SO62-0078767-019 notifying County Permit Application is Complete, October 17, 2008
5. FDEP Operation Permit-North Cell Class I Landfill Tomoka Farms Road Solid Waste Management Facility
6. FDEP Construction Permit-North Cell Class I Landfill Phase II Expansion Tomoka Farms Road Solid Waste Management Facility
7. FDEP Closure Permit-North Cell Class I Landfill-Tomoka Farms Road Solid Waste Management Facility
8. FDEP Operation Permit-Class III Landfill-Tomoka Farms Road Solid Waste Management Facility
9. FDEP Closure Permit -South Cell Landfill -Tomoka Farms Road Solid Waste Management Facility
10. FDEP Closure Permit -Plymouth Avenue Landfill
11. Topography Survey and Mapping Report, Aerial Cartographics of America, September 2008 (ACA Job Number 2008679)
12. Topography Survey and Mapping Report, Aerial Cartographics of America, April 2009 (ACA Job Number 2009630)
13. Certified Topographic Survey Capacity Calculation Report, Aerial Cartographics of America, November 2008 (ACA Job Number 2008679)

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

RECEIVED

AUG 06 2009

HDR

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) 04/07/2009 Date of Field Edit 04/20/2009

Subject Name: Volusia County Landfill Ref. No.: 2009630

File Name: 09630.dwg

Field Surveys Provided by: Sliger & Associates, Inc.

Datum: Horizontal NAD 1983 State Plane Florida East

Vertical NGVD 1929

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 2'.

(Vertical:) Contours shown are accurate to 1' 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 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 Florida Board of Professional Surveyor and Mappers, Chapter 61G17-6, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.



## *Aerial Cartographics of America, Inc.*

DIGITAL MAPPING - LAMP - LIDAR - GIS - PHOTOGRAPHY - ORTHOS

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: August 5, 2009

## Attachment B

### FY – 2008 Escrow Account Balance

**COUNTY OF VOLUSIA, FLORIDA**  
**SCHEDULE OF ACTIVITY**  
**LANDFILL MANAGEMENT ESCROW ACCOUNTS**  
**SEPTEMBER 30, 2008**



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, 2008, and have issued our report thereon dated March 6, 2009. We have audited the accompanying Schedule of Activity for the County of Volusia, Florida Landfill Management Escrow Accounts, for the year ended September 30, 2008. 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 the 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, 2008, presents fairly, in all material respects the cash balances of the escrow accounts as of September 30, 2008, 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.

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.*

Daytona Beach, Florida  
March 6, 2009

COUNTY OF VOUSIA, FLORIDA  
LANDFILL MANAGEMENT ESCROW ACCOUNTS  
SCHEDULE OF ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Tomoka Class III	Tomoka Class I	Tomoka South	Plymouth	Waste Tire	Total
Escrow Account Balances, October 1, 2007	\$ 2,267,399	\$ 4,742,437	\$ 160,778	\$ 84,820	\$ 38,000	\$ 7,293,434
<b>Deposit</b>						
December 14, 2007	282,431	590,725	20,027	10,565	4,733	908,481
<b>Interest income</b>						
October 31, 2007	10,852	22,698	769	406	182	34,907
November 30, 2007	2,880	6,025	204	108	48	9,265
December 31, 2007	9,219	19,282	654	345	155	29,655
January 31, 2008	9,182	19,206	651	343	154	29,536
February 28, 2008	7,193	15,043	510	269	121	23,136
March 31, 2008	6,654	13,916	472	249	112	21,403
April 30, 2008	5,467	11,433	388	205	92	17,585
May 31, 2008	5,250	10,982	372	196	88	16,888
June 30, 2008	4,900	10,251	347	183	82	15,763
July 31, 2008	4,983	10,422	353	186	84	16,028
August 31, 2008	4,971	10,398	353	186	83	15,991
September 30, 2008	4,735	9,903	336	177	79	15,230
Total interest income	76,286	159,559	5,409	2,853	1,280	245,387
<b>Administrative Charges</b>						
October 31, 2007	29	60	2	1	-	92
Escrow Account Balances, September 30, 2008 before transfers due to changes in required escrows	2,626,087	5,492,661	186,212	98,237	44,013	8,447,210
<b>Transfers due to changes in escrow required</b>	(52,296)	94,520	(21,415)	(11,296)	(9,513)	-
Escrow Account Balances, September 30, 2008	<u>\$ 2,573,791</u>	<u>\$ 5,587,181</u>	<u>\$ 164,797</u>	<u>\$ 86,941</u>	<u>\$ 34,500</u>	<u>\$ 8,447,210</u>
Cash and Cash Equivalents	<u>\$ 2,573,791</u>	<u>\$ 5,587,181</u>	<u>\$ 164,797</u>	<u>\$ 86,941</u>	<u>\$ 34,500</u>	<u>\$ 8,447,210</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, 2008**

**(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 Landfill Management Escrow Accounts of the County, (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.

**(3) Investment Accounts:**

During the year ended September 30, 2008, the County's Landfill Management Escrow Accounts were maintained with the State Board of Administration's Local Government Surplus Funds Trust Fund Investment Pool (Pool). Based on reports the Pool held asset-backed commercial paper that was subject to sub-prime mortgage risk, on November 21, 2007, the County withdrew its Investments with the Pool and invested them with Morgan Stanley's Liquidity Fund.

**(4) Subsequent Event:**

(a) **Subsequent deposit**—On November 19, 2008, the County deposited \$45,859 to the Morgan Stanley Liquidity Fund to fund closure and postclosure care costs. The balance as of November 19, 2008 in the Morgan Stanley escrow account was \$8,504,134.