

Volusia County Solid Waste System

Financial Responsibility Closure & Long-Term Care Cost Estimates FY 2010

August 31, 2010

RECEIVED

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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, red serif font.



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.: SF64-0078767-0023 Expiration Date: 3/3/2013

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
North Cell	67	June 1999	11.25 years	5.2 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

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 Pky.
Temple Terrace, FL 33637
813-632-7800

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 or call the Financial Coordinator at (850) 245-8706.

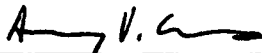
This adjustment is based on the Department approved closing cost estimate dated:		8/31/2009
Latest Department Approved Closing Cost Estimate:	Current Year Inflation Factor, e.g. 1.02	Inflation Adjusted Closing Cost Estimate:
\$10,611,429.96	× 1.01	= \$10,717,544.26

This adjustment is based on the Department approved long-term care cost estimate dated:		8/31/2009
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:
\$124,460.83	× 1.01	= \$125,705.44
Number of Years of Long Term Care Remaining:	×	30
Inflation Adjusted Long-Term Care Cost Estimate:	=	\$3,771,163.15

Signature by: ☐ Owner/Operator

☒ Engineer

(check what applies)



Signature

200 W Forsyth St, Ste 800

Address

Ashley V. Evans, PE

Name & Title

Jacksonville, FL 32202

City, State, Zip Code

08/31/2010

Date

Ashley.Evans@hdrinc.com

E-Mail Address

(904) 598-8900

Telephone Number



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

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For Solid Waste Facilities

Effective Date: January 6, 2010

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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.: SF64-0078767-022 Expiration Date: 3/3/2013
 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
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* - Indicates mechanisms that require the use of a Standby Trust Fund Agreement

Northwest District
160 Government Center
Pensacola, FL 32502-5794
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☒ (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 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 1.01	=	_____

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

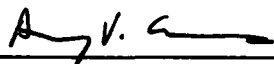
8/31/2009

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:
\$168,092.96	x 1.01	=	\$169,773.89
Number of Years of Long Term Care Remaining:		x	30
Inflation Adjusted Long-Term Care Cost Estimate:		=	\$5,093,216.69

Signature by: ☐ Owner/Operator

☒ Engineer

(check what applies)



Signature

200 W Forsyth St, Ste 800

Address

Ashley V. Evans

Name & Title

Jacksonville, FL 32202

City, State, Zip Code

08/31/2010

Date

Ashley.Evans@hdrinc.com

E-Mail Address

(904) 598-8900

Telephone Number

VOLUSIA COUNTY SOLID WASTE SYSTEM
FINANCIAL RESPONSIBILITY
CLOSURE & LONG-TERM CARE COST ESTIMATES
FY 2010

Prepared for:



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 2010

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": 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 2010 would be met by the Escrow Accounting Method, as defined in FAC 62-701.630(5). The 2009 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 1.010 for estimates due September 1, 2010.

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 County renewed of the Class III Operating Permit which was approved on November 9, 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 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 2010 in the amount of \$10,464,234.

The FY 2009 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 \$10,135,935 as of September 30, 2009. The calculated increase to the Volusia County escrow fund for FY2010 financial responsibility equals \$328,299.

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 2010 is summarized as follows. The financial assurance forms must be submitted September 1, 2010 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 2010 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)	\$ -	\$ 10,717,544	\$ 7,862,528	\$ -	\$ 34,500	\$ 18,614,572
Months of Exhausted Design Life (DE) ^(1,2)	—	135	147	—	—	—
Months of Total Design Life (DL) ⁽²⁾	—	198	404	—	—	—
Documented Closure Expenses (E)	—	0	0	—	0	—
Remaining Years of Long-term Care	30	30	30	20	0	—
Estimated Updated Post-closure LTC Cost	\$ 5,093,217	\$ -	\$ -	\$ 1,791,323	\$ -	\$ 6,884,540
Escrow Account Balance (period ending September 30, 2009) ⁽³⁾	\$ 168,120	\$ 6,980,621	\$ 2,863,995	\$ 88,693	\$ 34,506	\$ 10,135,935
Total Escrow Funding Required ⁽⁴⁾	\$ 169,774	\$ 7,309,084	\$ 2,861,310	\$ 89,566	\$ 34,500	\$ 10,464,234
Total Estimated Increase/Decrease for FY-10 Requirement	\$ 1,654	\$ 328,463	\$ (2,685)	\$ 873	\$ (6)	\$ 328,299
Financial Responsibility Escrow Account Balance for FY-10 FDEP Requirement						\$ 10,464,234

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, 2010.

2) North/Phase I Landfill: opening date is June 1999 and closure date of November 2015 as calculated in Table 3 (135 months of exhausted life, 198 months of design life). Class III landfill - opening date is June 1998 and closure date of February 2032 as calculated in Table 4 (147 months of exhausted life, 404 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.

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, North Cell Class I and the closed South Cell landfills at the TFR Facility and the closed Plymouth Avenue Landfill by updating the 2009 FDEP-approved cost estimates with the annual inflation factor. An inflation rate of 1.0% 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.

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 FY2009 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, 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.

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 2010 with last year's aerial topographic survey flown in April 2009. 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 Bureau of Economic and Business Research at the University of Florida.

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.

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 2010 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 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 seven 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 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.

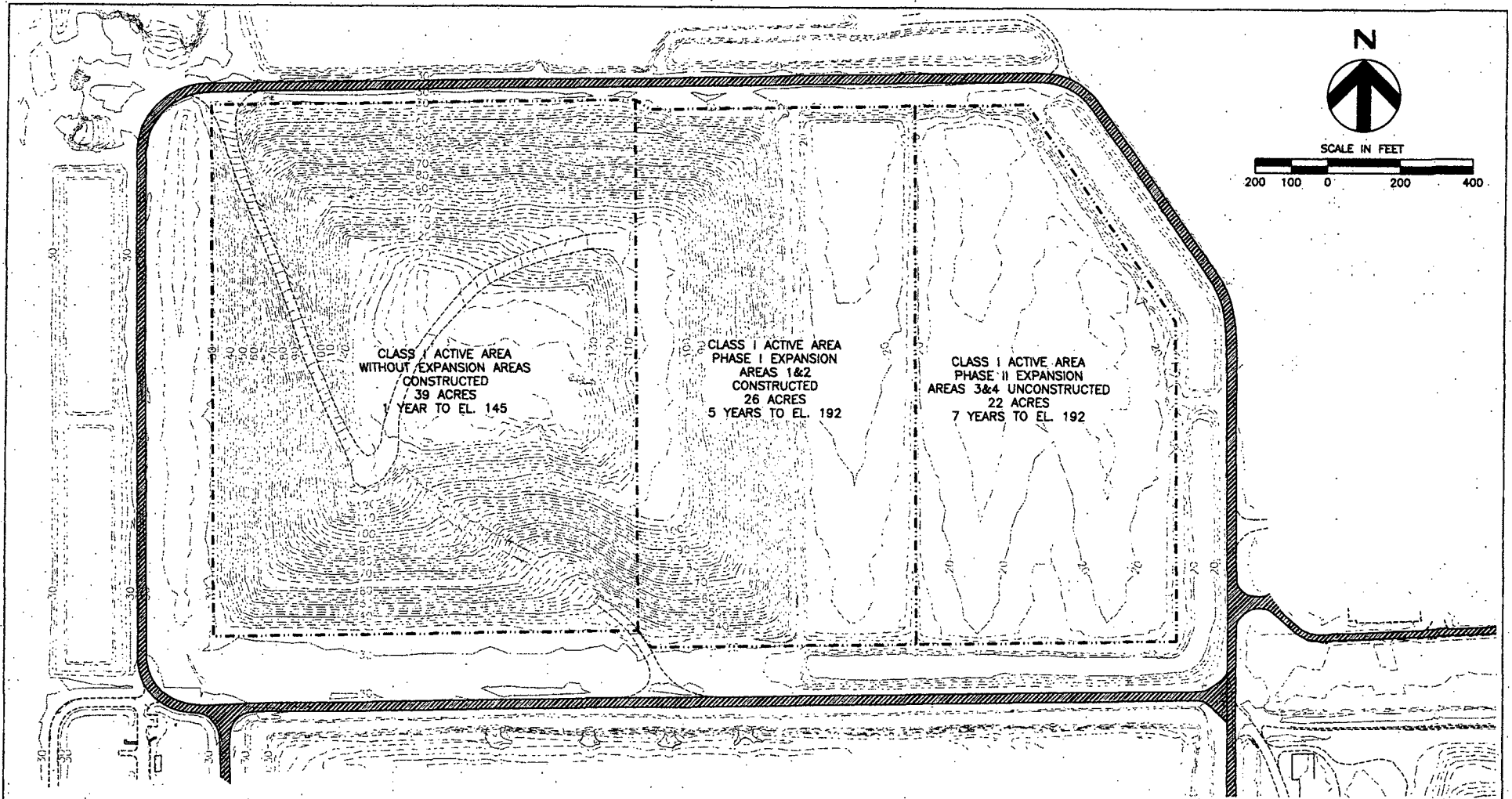
SECTION 4.0

Figures and Tables

The figures and tables are organized as follows:

<u>Figure Number</u>	<u>Title</u>
1	Existing Topographic Survey (April 2010) - 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 2010) - Class III Landfill-Tomoka Farms Road Landfill
5	Final Grading Plan - Class III Landfill – Tomoka Farms Road Landfill
6	Aerial Site Plan (April 2010) – 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



NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 7, 2010.
2. BOUNDARIES ARE APPROXIMATE.

HDR

**EXISTING TOPOGRAPHIC SURVEY
(APRIL 2010)
CLASS I NORTH CELL**

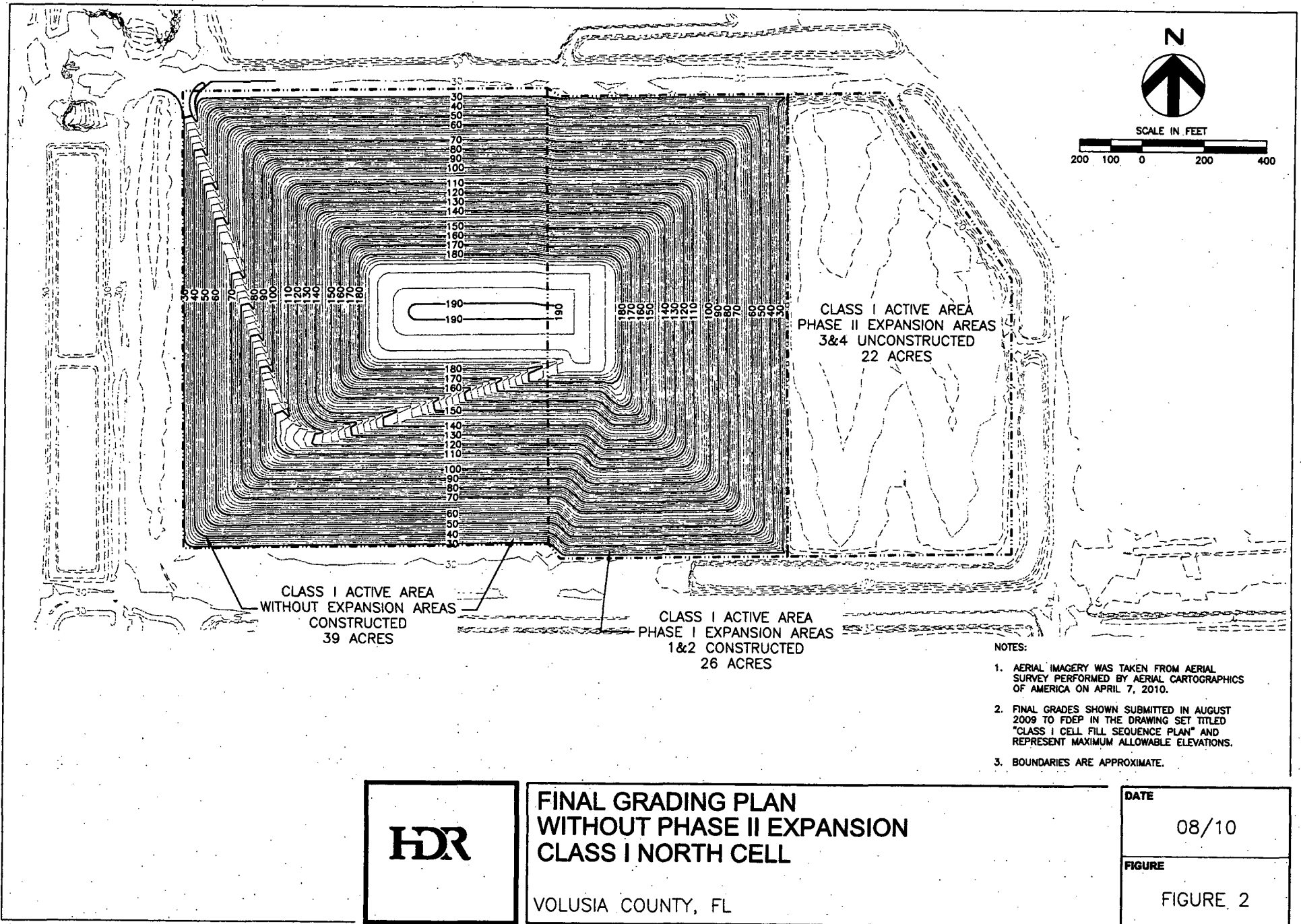
VOLUSIA COUNTY, FL

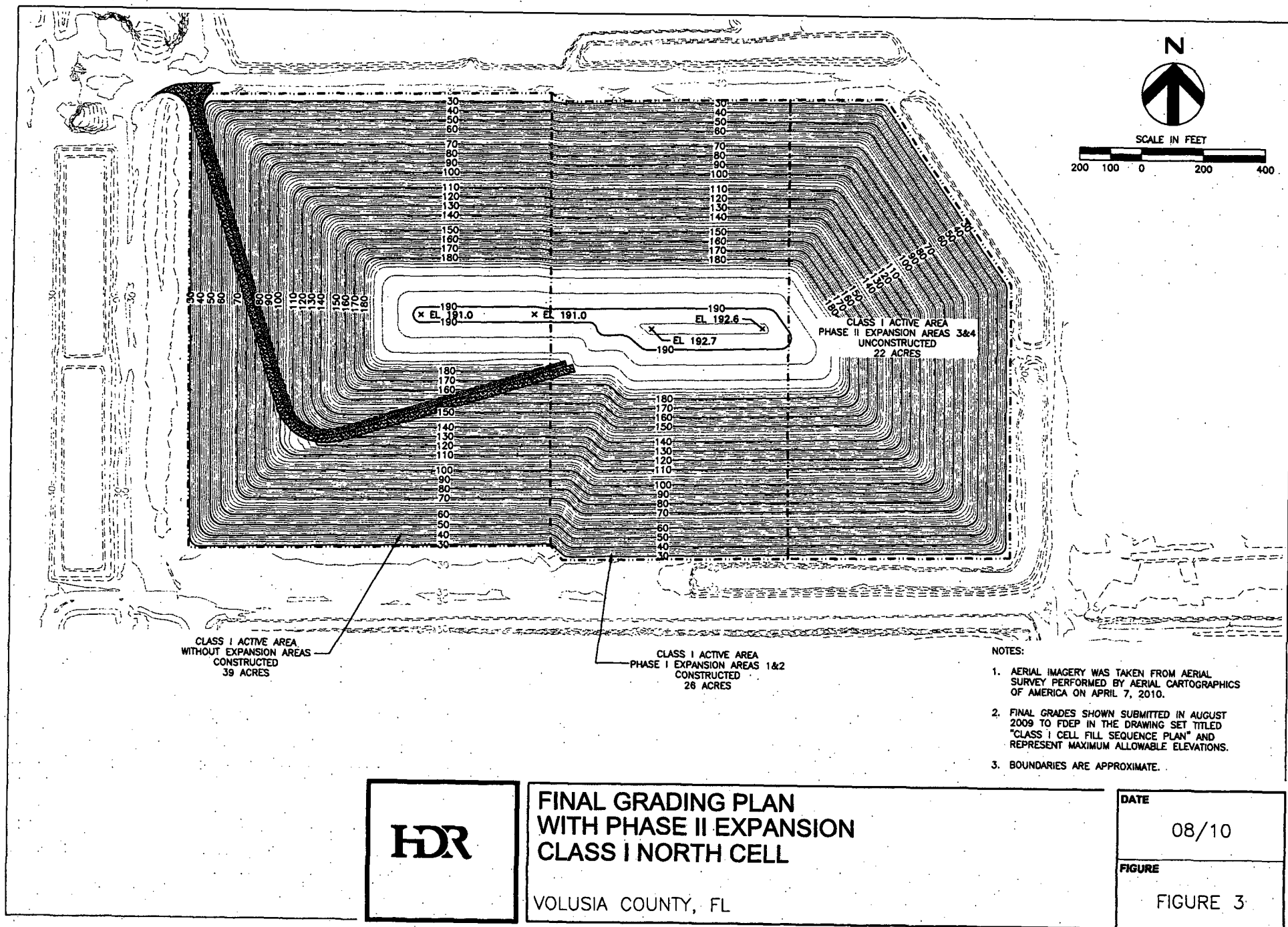
DATE

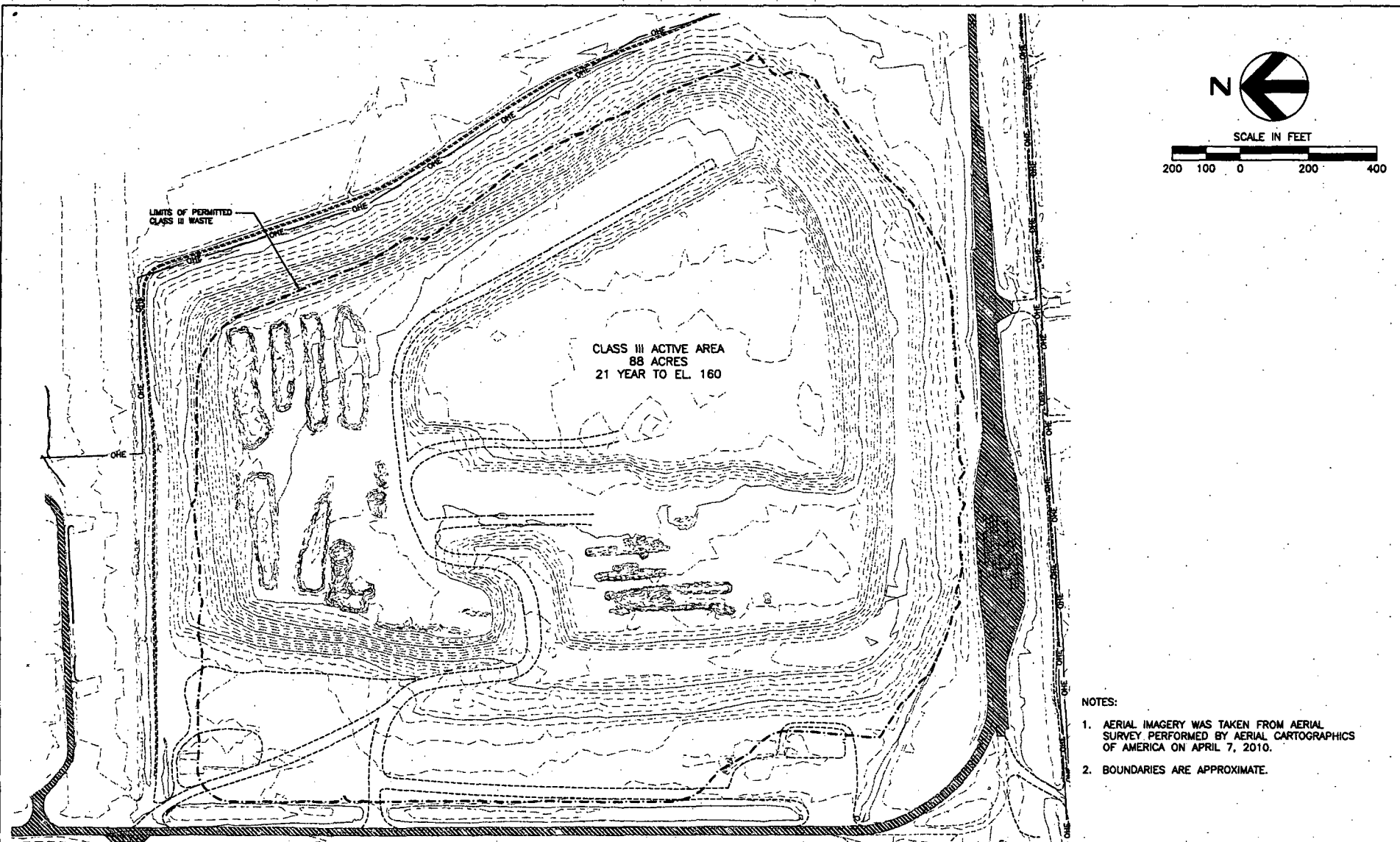
08/10

FIGURE

FIGURE 1







NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 7, 2010.
2. BOUNDARIES ARE APPROXIMATE.

HDR

**EXISTING TOPOGRAPHIC SURVEY
(APRIL 2010)
CLASS III LANDFILL**

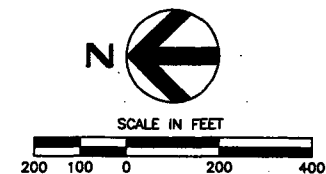
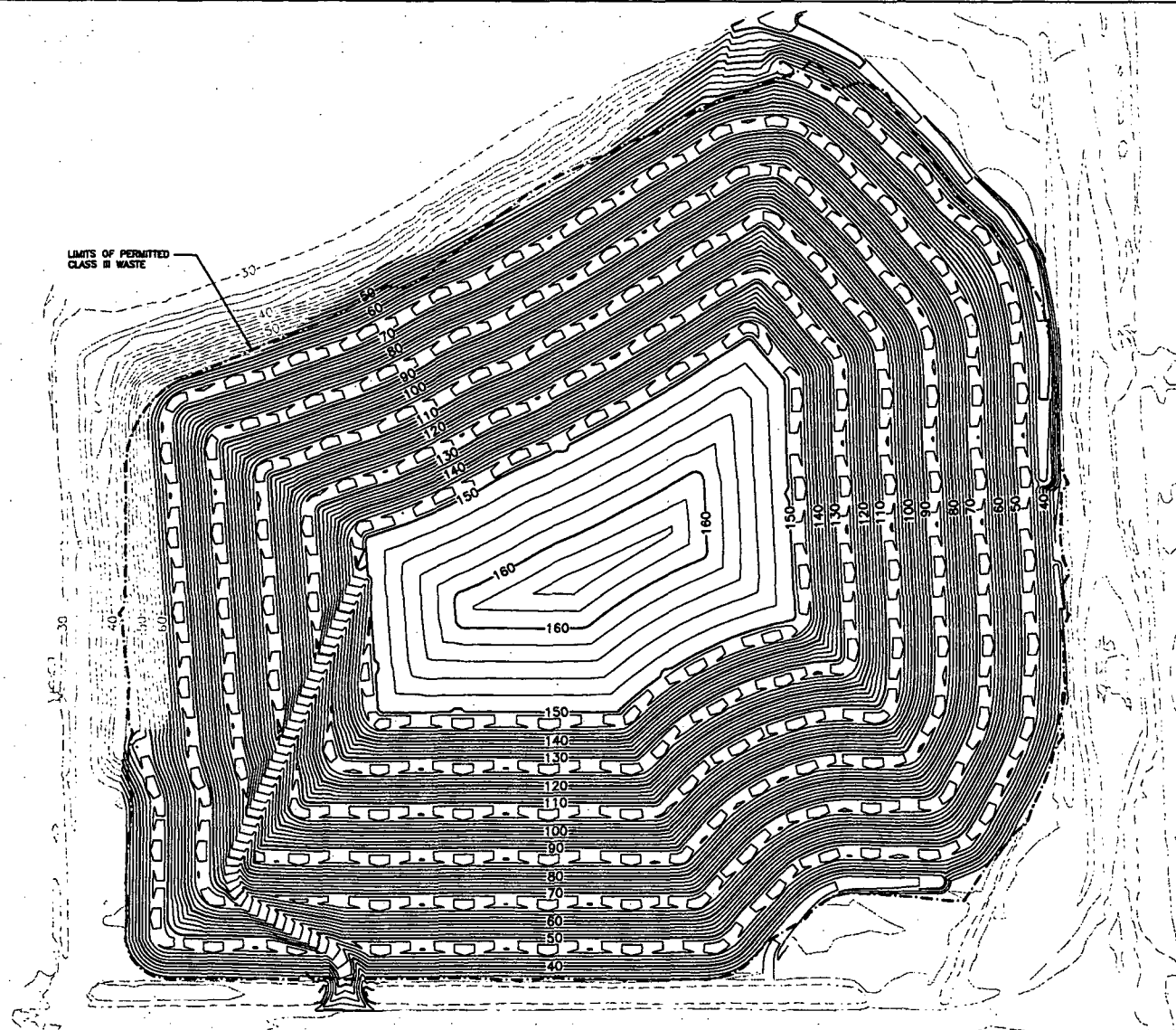
VOLUSIA COUNTY, FL

DATE

08/10

FIGURE

FIGURE 4



NOTES:

1. AERIAL IMAGERY WAS TAKEN FROM AERIAL SURVEY PERFORMED BY AERIAL CARTOGRAPHICS OF AMERICA ON APRIL 7, 2010.
2. FINAL GRADE CONTOURS PROVIDED BY SCS ENGINEERS.

HDR

**FINAL GRADING PLAN
CLASS III LANDFILL**

VOLUSIA COUNTY, FL

DATE

08/10

FIGURE

FIGURE 5



HDR

**AERIAL SITE PLAN
(APRIL 2010)**

VOLUSIA COUNTY, FL

DATE

08/10

FIGURE

FIGURE 6

**Table 1: Population Projections of Wasteshed Service Areas
FY 2010 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	507,105	94,901	602,006	507,105
2010	506,500	95,671	602,171	506,500
2011	511,100	99,479	610,579	511,100
2012	515,700	103,286	618,986	515,700
2013	520,300	107,094	627,394	520,300
2014	524,900	110,901	635,801	524,900
2015	529,500	114,709	644,209	529,500
2016	535,360	119,245	654,605	535,360
2017	541,220	123,781	665,001	541,220
2018	547,080	128,317	675,397	547,080
2019	552,940	132,853	685,793	552,940
2020	558,800	137,389	696,189	558,800
2021	564,460	141,815	706,275	564,460
2022	570,120	146,240	716,360	570,120
2023	575,780	150,666	726,446	575,780
2024	581,440	155,091	736,531	581,440
2025	587,100	159,517	746,617	587,100
2026	592,320	163,736	756,056	592,320
2027	597,540	167,955	765,495	597,540
2028	602,760	172,173	774,933	602,760
2029	607,980	176,392	784,372	607,980
2030	613,200	180,611	793,811	613,200
2031	618,420	184,830	803,250	618,420

Notes:

Population estimates for years 2001 through 2008 were taken from Table 1 of HDR Engineering's FY2009 Financial Responsibility Closure & Long-term Care Cost Estimates, dated August 2010. Volusia County and Flagler County population estimates for 2010 through 2031 were provided by Volusia County Planning and the Bureau of Economic and Business Research at the University of Florida.

**Table 2: Annual Rate of Landfill Capacity Utilization
FY 2010 Financial Assurance Report
Volusia County, Florida**

A. Class I Landfill-North Cell

Year ⁽¹⁾	Annual Utilization ⁽²⁾ (CY)	Population of Wasteshed	Rate of Class I Landfill Space Utilization Per Capita (CY/Yr.)
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
2009	321,980	602,006	0.535
Projected Rate of Class I Landfill Space Utilization Per Capita (CY/Yr) ⁽⁵⁾			0.837

B. Class III Landfill

Year ⁽¹⁾	Annual Utilization ⁽²⁾ (CY)	Population of Wasteshed	Rate of Class III Landfill Space Utilization Per Capita (CY/Yr.)
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
2009	51,831	507,105	0.102
Projected Rate of Class III Landfill Space Utilization Per Capita (CY/Yr) ⁽⁵⁾			0.382

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).
- 2) Annual utilization for the years 2004 through 2008 is provided by HDR Engineering's 2009 Financial Assurance Report dated August 2009. The Class I 2009 annual utilization was calculated by Autodesk AutoCAD Civil 3D using the April 7, 2009 and April 7, 2010 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 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 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 2010 Financial Assurance Report
Volusia County, Florida**

Year ⁽¹⁾	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 ⁽²⁾
2008 ⁽³⁾	9/4/08 to 4/7/09	—	—	3,187,247	63%
2009 ⁽⁴⁾	4/8/09 to 4/7/10	321,980	5,582,614	2,911,473	66%
2009	4/8/10 to 9/30/10	241,586	5,824,200	2,669,887	69%
2010	10/1/10 to 9/30/11	504,017	6,328,217	2,165,870	75%
2011	10/1/11 to 9/30/12	511,055	6,839,272	1,654,815	81%
2012	10/1/12 to 9/30/13	518,091	7,357,363	1,136,724	87%
2013	10/1/13 to 9/30/14	525,129	7,882,492	611,595	93%
2014	10/1/14 to 9/30/15	532,165	8,414,657	79,430	99.1%
2015	10/1/15 to 11/23/15	79,430	8,494,087	0	100%
				Calculated Closure Date	November 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 8,494,087 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 2009 Financial Responsibility Report, HDR Engineering dated August 2009.

4) The volume capacity remaining as of the April 7, 2010 topo survey was calculated to be approximately 3,123,195 cubic yards. This volume was calculated using the final cap grade contours (see Note #2) and the April 7, 2010 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, 2,911,473 cubic yards, was assumed to be utilized for waste disposal and daily/intermediate cover.

Table 4: Class III Landfill - Projected Capacity Utilization
FY 2010 Financial Assurance Report
Volusia County, Florida

Year ⁽¹⁾	Time Period	Estimated Volume Utilized (CY)	Estimated Cumulative Volume Utilized (CY)	Permitted Disposal Capacity Remaining Capacity Remaining (CY)	Percent of Permitted Disposal Capacity Used ⁽⁴⁾
2008 ⁽²⁾	9/4/08 to 4/7/09	--	--	4,699,616	33%
2009	4/8/09 to 4/7/10	51,831	2,349,946	4,659,316	34%
2009	4/8/10 to 9/30/10	92,877	2,442,823	4,566,439	35%
2010	10/1/10 to 9/30/11	193,483	2,636,306	4,372,956	38%
2011	10/1/11 to 9/30/12	195,240	2,831,546	4,177,716	40%
2012	10/1/12 to 9/30/13	196,997	3,028,543	3,980,719	43%
2013	10/1/13 to 9/30/14	198,755	3,227,298	3,781,964	46%
2014	10/1/14 to 9/30/15	200,512	3,427,810	3,581,452	49%
2015	10/1/15 to 9/30/16	202,269	3,630,079	3,379,183	52%
2016	10/1/16 to 9/30/17	204,508	3,834,586	3,174,676	55%
2017	10/1/17 to 9/30/18	206,746	4,041,332	2,967,930	58%
2018	10/1/18 to 9/30/19	208,985	4,250,317	2,758,945	61%
2019	10/1/19 to 9/30/20	211,223	4,461,540	2,547,722	64%
2020	10/1/20 to 9/30/21	213,462	4,675,001	2,334,261	67%
2021	10/1/21 to 9/30/22	215,624	4,890,625	2,118,637	70%
2022	10/1/22 to 9/30/23	217,786	5,108,411	1,900,851	73%
2023	10/1/23 to 9/30/24	219,948	5,328,359	1,680,903	76%
2024	10/1/24 to 9/30/25	222,110	5,550,469	1,458,793	79%
2025	10/1/25 to 9/30/26	224,272	5,774,741	1,234,521	82%
2026	10/1/26 to 9/30/27	226,266	6,001,007	1,008,255	86%
2027	10/1/27 to 9/30/28	228,260	6,229,268	779,994	89%
2028	10/1/28 to 9/30/29	230,254	6,459,522	549,740	92%
2029	10/1/29 to 9/30/30	232,248	6,691,770	317,492	95%
2030	10/1/30 to 9/30/31	234,242	6,926,013	83,249	99%
2031	10/1/31 to 2/25/32	83,249	7,009,262	0	100%
				Calculated Closure Date	February 2032

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 2009 Financial Responsibility Report, HDR Engineering date August 2009.

3) The total air space remaining as of the 4/7/2009 aerial survey was calculated to be 5,094,432 (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 4,659,316 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 = 2,349,946 (Airspace Consumed through 2009) + 4,659,316 (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 2010 Financial Assurance Report
Volusia County, Florida**

	Time of Closure ⁽¹⁾	Acreage Remaining to be Closed ⁽⁴⁾	Acreage Closed	Approximate Time of Post-closure LTC ^(1,4)	Remaining Years of Operations under Current Footprint ⁽¹⁾	Remaining Years of LTC under Current Status
1. Tomoka Farms Road Landfill						
South Cell ⁽²⁾	---	0	114	---	0	30
North Cell Class I	November 2015	67	0	2015-2045	5	30
Class III Landfill	February 2032	88	0	2032-2062	21	30
2. Plymouth Ave. Landfill						
Final Closure (LTC Period)	---	0	39	---	0	20

Notes:

1) As calculated in Tables 3 and 4 of this report. Reference date is 9/1/2010.

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 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 2010 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)	---	\$ 169,774	\$ 5,093,217	\$ 5,093,217
North Cell (in Operation)	\$ 10,717,544	\$ 125,705	\$ 3,771,163	\$ 14,488,707
Class III Landfill (In Operation)	\$ 7,862,528	\$ 91,889	\$ 2,756,662	\$ 10,619,189
2. Plymouth Ave. Landfill				
Previously Closed (LTC Period)	---	\$ 89,566	\$ 1,791,323	\$ 1,791,323
3. Used Tire Area (in Operation)	\$ 34,500	---	---	\$ 34,500
Total Estimated Cost	\$ 18,614,572	\$ 476,934	\$ 13,412,365	\$ 32,026,936

Facility	South Cell Landfill	North Cell Class I Landfill	Class III Landfill	Plymouth Ave. Landfill	Used Tire Area ⁽⁵⁾	Total Cost
Estimated Updated Closing Cost (CE)	\$ -	\$ 10,717,544	\$ 7,862,528	\$ -	\$ 34,500	\$ 18,614,572
Months of Exhausted Design Life (DE) ⁽¹⁾	---	135	147	---	---	---
Months of Total Design Life (DL) ⁽²⁾	---	198	404	---	---	---
Documented Closure Expenses (E)	---	0	0	---	0	---
Remaining Years of Long-term Care	30	30	30	20	0	---
Estimated Updated Post-Closure LTC Cost	\$ 5,093,217	\$ -	\$ -	\$ 1,791,323	\$ -	\$ 6,884,540
Escrow Account Balance (period ending September 30, 2009) ⁽³⁾	\$ 168,120	\$ 6,980,621	\$ 2,863,995	\$ 88,693	\$ 34,506	\$ 10,135,935
Total Escrow Funding Required ⁽⁴⁾	\$ 169,774	\$ 7,309,084	\$ 2,861,310	\$ 89,566	\$ 34,500	\$ 10,464,234
Total Estimated Increase/(Decrease) for FY-10 Requirement	\$ 1,654	\$ 328,463	\$ (2,685)	\$ 873	\$ (6)	\$ 328,299
Financial Responsibility Escrow Account Balance for FY-10 FDEP Requirement						\$ 10,464,234

Notes:

1) Exhausted design life as of September 1, 2010.

2) North/Phase I Landfill: opening date is June 1999 and closure date of November 2015 as calculated in Table 3 (135 months of exhausted life, 198 months of design life). Class III landfill - opening date is June 1998 and closure date of February 2032 as calculated in Table 4 (147 months of exhausted life, 404 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 $[CE \times DE/DL] - E$. 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 tires (\$130/ton).

SECTION 5.0

Sources

1. Volusia County Solid Waste System, Financial Responsibility Closure and Long Term Care Costs Report, FY 2009, August 2009, HDR Engineering, Inc.
2. Schedule of Activities, Landfill Management Escrow Accounts, September 30, 2009, James Moore & Co., P.L. dated March 15, 2010.
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 Operation Permit-North Cell Class I Landfill Tomoka Farms Road Solid Waste Management Facility
5. FDEP Construction Permit-North Cell Class I Landfill Phase II Expansion Tomoka Farms Road Solid Waste Management Facility
6. FDEP Closure Permit-North Cell Class I Landfill-Tomoka Farms Road Solid Waste Management Facility
7. FDEP Operation Permit-Class III Landfill-Tomoka Farms Road Solid Waste Management Facility
8. FDEP Closure Permit -South Cell Landfill -Tomoka Farms Road Solid Waste Management Facility
9. FDEP Closure Permit -Plymouth Avenue Landfill
10. Topography Survey and Mapping Report, Aerial Cartographics of America, April 2009 (ACA Job Number 2009630)
11. Topography Survey and Mapping Report, Aerial Cartographics of America, April 2010 (ACA Job Number 2010630)
12. 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

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: Steven Kuda PSM # 5419

Title: Topographic Survey Date of Survey (photography) 04/07/2009 Date of Field Edit N/A

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

File Name: 09630.dwg

Field Surveys Provided by: Sliger & Associates, Inc.

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.

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

Signed: 

Steven Kuda, P.S.M.
Florida Surveyor & Mapper #LS0005419

Date of Report: August 30, 2010

Attachment B

FY – 2009 Escrow Account Balance

COUNTY OF VOLUSIA, FLORIDA
SCHEDULE OF ACTIVITY
LANDFILL MANAGEMENT ESCROW ACCOUNTS
SEPTEMBER 30, 2009

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, 2009, and have issued our report thereon dated March 15, 2010. We have audited the accompanying Schedule of Activity for the County of Volusia, Florida Landfill Management Escrow Accounts, for the year ended September 30, 2009. 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, 2009, presents fairly, in all material respects the cash balances of the escrow accounts as of September 30, 2009, 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 15, 2010

**COUNTY OF VOUSIA, FLORIDA
LANDFILL MANAGEMENT ESCROW ACCOUNTS
SCHEDULE OF ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<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, 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>
Deposit						
November 19, 2008	13,973	30,332	895	472	187	45,859
September 2, 2009	<u>489,230</u>	<u>1,062,020</u>	<u>31,325</u>	<u>16,526</u>	<u>6,558</u>	<u>1,605,659</u>
Total deposits	<u>503,203</u>	<u>1,092,352</u>	<u>32,220</u>	<u>16,998</u>	<u>6,745</u>	<u>1,651,518</u>
Interest income						
October 31, 2008	3,371	7,318	216	114	45	11,064
November 30, 2008	2,407	5,225	154	81	32	7,899
December 31, 2008	1,537	3,336	98	52	21	5,044
January 31, 2009	904	1,961	58	31	12	2,966
February 28, 2009	633	1,374	41	21	8	2,077
March 31, 2009	490	1,064	31	17	7	1,609
April 30, 2009	400	867	26	14	5	1,312
May 31, 2009	418	907	27	14	6	1,372
June 30, 2009	410	889	26	14	5	1,344
July 31, 2009	348	755	22	12	5	1,142
August 31, 2009	204	443	13	7	3	670
September 30, 2009	<u>216</u>	<u>468</u>	<u>14</u>	<u>7</u>	<u>3</u>	<u>708</u>
Total interest income	<u>11,338</u>	<u>24,607</u>	<u>726</u>	<u>384</u>	<u>152</u>	<u>37,207</u>
Escrow Account Balances, September 30, 2009 before transfers due to changes in required escrows	<u>3,088,332</u>	<u>6,704,140</u>	<u>197,743</u>	<u>104,323</u>	<u>41,397</u>	<u>10,135,935</u>
Transfers due to changes in escrow required	<u>(224,337)</u>	<u>276,481</u>	<u>(29,623)</u>	<u>(15,630)</u>	<u>(6,891)</u>	<u>-</u>
Escrow Account Balances, September 30, 2009	<u>\$ 2,863,995</u>	<u>\$ 6,980,621</u>	<u>\$ 168,120</u>	<u>\$ 88,693</u>	<u>\$ 34,506</u>	<u>\$ 10,135,935</u>
Cash and Cash Equivalents	<u>\$ 2,863,995</u>	<u>\$ 6,980,621</u>	<u>\$ 168,120</u>	<u>\$ 88,693</u>	<u>\$ 34,506</u>	<u>\$ 10,135,935</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, 2009**

(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.