Journal	Voucher	Number	
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### Closure & Post Closure Liability Fund 510

Date: FY21 Year End

Account No.	Amount-DR	Amount-CR
51054300 547000	315,543.49	
510.26821		315,543.49
510.26821	319,788.54	#I
510.26820		319,788.54
Totals	635,332.03	635,332.03
	510.26821 510.26820	51054300 547000 315,543.49 510.26821 319,788.54 510.26820

Prepared By / Date:

Somanne Doughty 10/26/21

#### Closure & Post Closure Liability Calculation Fund 510

Closure Cost 2021 7,303,170.65 Post Closure Cost 2021 6,160,680.00 Total 2021 13,463,850.65

0.00
13,463,850.65

Total Capacity = 12,137,439 cubic yards

Revised per letter dated 08/19/15 from CDG Engineers & Associates, Inc.

2010 Capacity Used 223,568.71 cubic yards

2011 Capacity Used 225,258.44 cubic yards

2012 Capacity Used 216,405.80 cubic yards

2013 Capacity Used 216,989.97 cubic yards

2014 Capacity Used 215,473.90 cubic yards 2015 Capacity Used 107,089.10 cubic yards

from 12/14/14 to 09/30/15

2016 Capacity Used 199,798.06 cubic yards

2017 Capacity Used 184,160.31 cubic yards

2018 Capacity Used 198,398.48 cubic yards

2019 Capacity Used 206,715.50 cubic yards

2020 Capacity Used 222,658.99 cubic yards 2021 Capacity Used 210,447.48 cubic yards \*

Estimated Total Current Cost X Cummulative Capacity Used

**Total Estimated Capacity** 

- Amount Previously Recognized = Amount to Record in FY

Calculation:

Formula:

\$13,463,850.65 X (210,447.48 cubic yards + 4,236,093.44 cubic yards)

12,137,439 cubic yards

- \$4,616,927.26 =

\$315,543.49

FY21

See attached letters for supporting documentation of amounts used in the calculations.

<sup>\*</sup> Compaction rate updated per CDG Memo - July 6, 2021

	Documentation of Calculation:			
	210,447.48	Current Cubic Yards (Oct 1, 2020 - Sep 30, 2021)		
	4,236,093.44	Cumulative Capacity Used thru FY20		
-	4,446,540.92	Total		
	13,463,850.65	Closure + Post Closure Costs per CDG (07/28/21)		
		=Closure+PostClosure Cost per CDG -X-		
(a)	59,867,562,855,993.60	Capacity to date, divided by overall CY capacity)		
(b)	12,137,439.00	Total Overall Capacity (Landfill)		
(c)	4,932,470.75	=a/b		
		General Ledger Balance for Curr Closure (510-		
(d)	4,616,927.26	26821) + Cumulative Closure PC (510-26820)		
	315,543.49	= c - d		

0 • \*

4,297,138.72+ 319,788.54+

002

4,616,927-26\*



## Closure Post Closure

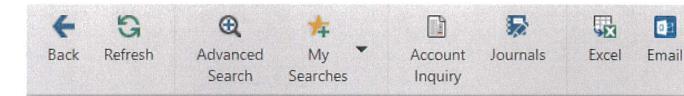
510-26820-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURRENT Y

### Account Totals

	2021	2020	2019
Starting Balance	-4,297,138.72	0.00	0.00
Debits	0.00	0.00	0.00
Credits	0.00	4,297,138.72	0.00
Ending Balance	-4,297,138.72	-4,297,138.72	0.00

### > Transactions



# **Current Closure Post Closure**

510-26821-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURRENT YEA

Note

#### Account Totals

	2021	2020	2019
Starting Balance	-319,788.54	0.00	0.00
Debits	0.00	0.00	0.00
Credits	0.00	319,788.54	0.00
Ending Balance	-319,788.54	-319,788.54	0.00

#### > Transactions



#### **Investments SW EMD Trust**

510-12001-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURRENT YEAR VS. CFWD

#### Account Totals

	2021	2020	2019
Starting Balance	1,700,574.09	0.00	0.00
Debits	3,439.74	1,700,574.09	0.00
Credits	0.00	0.00	0.00
Ending Balance	1,704,013.83	1,700,574.09	0.00

#### > Transactions

CIOSURE COSTS

13,463,850.65×

capacity 37.%

4,981,624.74\*

13,463,850.65\*

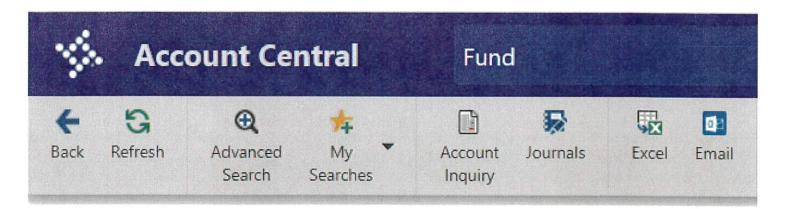
1,704,013.83+

5,452,180.40+

002

7,156,194.23\*

CASH IN TRUST



# **Investments Fin Asset Trust**

510-12002-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURREN

### Account Totals

	2021	2020	2019
Starting Balance	5,441,174.59	0.00	0.00
Debits	11,005.81	5,441,174.59	0.00
Credits	0.00	0.00	0.00
Ending Balance	5,452,180.40	5,441,174.59	0.00

#### Transactions