

Journal Voucher Number\_\_\_\_\_

## Closure & Post Closure Liability Fund 510

Date: **FY21 Year End**

Description	Account No.	Amount-DR	Amount-CR
Closure & Post Closure FY21	51054300 547000	315,543.49	
Current Year Part	510.26821		315,543.49
Remove Prior Year Balance	510.26821	319,788.54	
Add to Non-Current Balance	510.26820		319,788.54
Totals		635,332.03	635,332.03

*Prepared By / Date:*

By / Date: Suzanne Doughty 10/26/21

**Closure & Post Closure Liability Calculation Fund 510**

FY21

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

2021 Increase by CPI (1.9%)	0.00
Already included in cost calculation by CDG per letter dated 07/28/21	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 \*

**Formula:**

\* Compaction rate updated per CDG Memo - July 6, 2021

$$\frac{\text{Estimated Total Current Cost X Cumulative Capacity Used}}{\text{Total Estimated Capacity}} - \text{Amount Previously Recognized} = \text{Amount to Record in FY}$$

**Calculation:**

$$\frac{\$13,463,850.65 \times (210,447.48 \text{ cubic yards} + 4,236,093.44 \text{ cubic yards})}{12,137,439 \text{ cubic yards}} - \$4,616,927.26 = \underline{\underline{\$315,543.49}}$$

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

**Documentation of Calculation:**

210,447.48 Current Cubic Yards (Oct 1, 2020 - Sep 30, 2021)

4,236,093.44 Cumulative Capacity Used thru FY20

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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\*



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## 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 YEAR](#)

## 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





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## 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

*CLOSURE COSTS*

13,463,850.65x

*capacity* 37.0%

4,981,624.74\*

13,463,850.65\*

1,704,013.83+

5,452,180.40+

002

7,156,194.23\*

*CASH in TRUST*



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## 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