

**WAKULLA COUNTY, FLORIDA**  
**SCHEDULE OF ACTIVITY**  
**LANDFILL/LONG-TERM CARE ESCROW ACCOUNT**  
**SEPTEMBER 30, 2025**



## INDEPENDENT AUDITORS' REPORT

To the Honorable Board of County Commissioners,  
Wakulla County, Florida:

### ***Opinion***

We have audited the Schedule of Activity (the Schedule) for the Wakulla County, Florida (the County) Landfill Management Escrow Account, as of and for the year ended September 30, 2025, and the related notes to the Schedule.

In our opinion, the accompanying Schedule presents fairly, in all material respects, the cash balance of the escrow account as of September 30, 2025, and the activity in the escrow account for the year then ended, in accordance with the financial reporting provisions of accounting practices prescribed or permitted by State of Florida Environmental Protection (FDEP) to demonstrate compliance with the FDEP's regulatory basis of accounting as described in Note (1).

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule of Activity section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matter - Basis of Accounting***

We draw attention to Note (1) of the Schedule, which describes the basis of accounting. As discussed in Note (1), the County prepares the Schedule using accounting practices prescribed or permitted by Rule 62-701.630(5)(c), Florida Administrative Code, to demonstrate compliance with the State of Florida Department of Environmental Protection's regulatory basis of accounting, which practices differ from accounting principles generally accepted in the United States of America. As a result, the Schedule may not be suitable for another purpose. The effects on the Schedule of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Schedule of Activity***

Management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting practices prescribed or permitted by Rule 62-701.630(5)(c), Florida Administrative Code, to demonstrate compliance with the State of Florida Department of Environmental Protection's regulatory basis of accounting. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibilities for the Audit of the Schedule of Activity***

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.


In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Restriction on Use***

Our report is intended solely for the information and use of County Commission and management of the County and for filing with 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.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Tallahassee, Florida  
March 17, 2026

**WAKULLA COUNTY, FLORIDA  
LANDFILL/LONG TERM CARE ESCROW ACCOUNT  
SCHEDULE OF ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<b>Wakulla County Landfill</b>
<b>Escrow Account Balance</b> , beginning of year	\$ 92,162
<b>Interest Income</b>	
October 31, 2024	43
November 30, 2024	39
December 31, 2024	38
January 31, 2025	35
February 28, 2025	32
March 31, 2025	35
April 30, 2025	35
May 31, 2025	36
June 30, 2025	35
July 31, 2025	38
August 31, 2025	38
September 30, 2025	35
Total interest income	439
Escrow Account Balances, September 30, 2025	
before transfers due to changes in escrow required	92,601
<b>Transfers due to changes in escrow required</b>	5,897
<b>Escrow Account Balance</b> , end of year	\$ 98,498
<b>Reconciliation of escrow account balance:</b>	
Cash and cash equivalents	\$ 98,498

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

**WAKULLA COUNTY, FLORIDA**  
**LANDFILL/LONG-TERM CARE ESCROW ACCOUNT**  
**NOTES TO THE SCHEDULE OF ACTIVITY**  
**SEPTEMBER 30, 2025**

(1) **Reporting Entity and Basis of Accounting:**

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

The Schedule of Activity for the County Landfill Management Escrow Account (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's Landfill, 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 closure and post-closure care costs of the County's Solid Waste Management Facility. The escrow, which is held in a separate bank account at Ameris Bank and reported as part of the County's cash and cash equivalents in the Solid Waste Fund is calculated annually based on inflationary indexes to maintain a certain minimum level as defined by the Department of Environmental Protection. The funds are held in accordance with the escrow agreement dated November 18, 2008.



# 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: Wakulla County - Lower Bridge Class I Landfill WACS ID: 14494  
 Permit Application or Consent Order No.: 0013134-015-SF Expiration Date: 7/26/2028  
 Facility Address: 146 County Landfill Road, Crawfordville, Florida 32327  
 Permittee or Owner/Operator: Wakulla County Board of County Commissioners  
 Mailing Address: PO Box 1263, Crawfordville, Florida 32326

Latitude: 30 ° 10' 07 " Longitude: 84 ° 20' 00 "  
 Coordinate Method: Google Earth Datum: WGS84  
 Collected by: Timothy G. Cully Company/Affiliation: Jones Edmunds & Associates, Inc.

**Solid Waste Disposal Units Included in Estimate:**

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
Class I LF	7.25	N/A	N/A	N/A	1996	10/14/1997

Total disposal unit acreage included in this estimate: \_\_\_\_\_ Closure: \_\_\_\_\_ Long-Term Care: 7.25

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

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

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

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

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

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

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

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

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

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

**III. ESTIMATE ADJUSTMENT**

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

**(a) Inflation Factor Adjustment**

**(b) Recalculated or New Cost Estimates**

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

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

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

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

July 31, 2024

Latest Department Approved <b>Annual Long-Term Care Cost Estimate:</b>	x	Current Year Inflation Factor, e.g. 1.02	=	Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$70,535.06		1.024		\$72,227.90


Number of Years of Long Term Care Remaining:	x	2
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<b>Inflation Adjusted Long-Term Care Cost Estimate:</b>	=	\$144,455.80
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Signature by:  **Owner/Operator**

**Engineer**

(check what applies)

  
\_\_\_\_\_  
Signature

David Edwards, County Administrator  
\_\_\_\_\_  
Name & Title

8/11/25  
\_\_\_\_\_  
Date

(820) 926-0919  
\_\_\_\_\_  
Telephone Number

PO Box 1263  
\_\_\_\_\_  
Address

Crawfordville, Florida 32326  
\_\_\_\_\_  
City, State, Zip Code

dedwards@mywakulla.com  
\_\_\_\_\_  
E-Mail Address

Print Form

Reset Form



# 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.  
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## CLOSURE COST ESTIMATING FORM FOR SOLID WASTE FACILITIES

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

### I. GENERAL INFORMATION:

Facility Name: Wakulla County - Lower Bridge Class III Landfill WACS ID: 14494  
Permit Application or Consent Order No.: 0013134-015-SF Expiration Date: 7/26/2028  
Facility Address: 146 County Landfill Road, Crawfordville, Florida 32327  
Permittee or Owner/Operator: Wakulla County Board of County Commissioners  
Mailing Address: PO Box 1263, Crawfordville, Florida 32326

Latitude: 30° 10' 07" Longitude: 84° 20' 00"  
Coordinate Method: Google Earth Datum: WGS84  
Collected by: Timothy G. Cully Company/Affiliation: Jones Edmunds & Associates, Inc.

### Solid Waste Disposal Units Included in Estimate:

Phase / Cell	Acres	Date Unit Began Accepting Waste	Active Life of Unit From Date of Initial Receipt of Waste	If active: Remaining life of unit	If closed: Date last waste received	If closed: Official date of closing
Class III LF	4.9	June 1995	11 Years	N/A	2006	2015

Total disposal unit acreage included in this estimate: \_\_\_\_\_ Closure: \_\_\_\_\_ Long-Term Care: 4.9

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

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

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

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

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850-595-8360

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904-807-3300

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

Southwest District  
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Temple Terrace, FL 33637  
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2295 Victoria Ave., Ste. 364  
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This adjustment is based on the Department approved closing cost estimate dated: \_\_\_\_\_

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

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


July 31, 2024

Latest Department Approved <b>Annual Long-Term Care Cost Estimate:</b>	x	Current Year Inflation Factor, <i>e.g. 1.02</i>	=	Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$24,248.05		1.024		\$24,830.00
				x
Number of Years of Long Term Care Remaining:				20
<b>Inflation Adjusted Long-Term Care Cost Estimate:</b>				=
				\$496,600.00

Signature by:  Owner/Operator

Engineer

(check what applies)

  
\_\_\_\_\_  
Signature

David Edwards, County Administrator  
\_\_\_\_\_  
Name & Title

8/11/25  
\_\_\_\_\_  
Date

(820) 926-0919  
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E-Mail Address