



FLORIDA DEPARTMENT OF Environmental Protection

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

Northwest District
160 W. Government Street, Suite 308
Pensacola, FL 32502

August 22, 2019

Sent by Electronic Mail:
dedwards@mywakulla.com

Mr. David Edwards, County Administrator
Wakulla County Board
of County Commissioners
3093 Crawfordville Highway
Crawfordville, Florida 32327

Dear Mr. Edwards:

The Department of Environmental Protection (Department) has reviewed the updated financial assurance cost estimates for the Lower Bridge Class I and Class III Landfills (DEP File Nos. 0013134-011-SF, 0013134-014-SF; Facility Identification No. 14494). The estimates were received by the Department on August 14, 2019. The estimate of \$475,115.54 (\$59,389.44 per year) for the remaining 8 years of long-term care for the Class I Landfill; and the estimate of \$530,828.84 (\$20,416.49 per year) for the remaining 26 years of long-term care for the Class III Landfill, using the Inflation Factor Adjustment (1.022 for 2019) are approved for 2019. The next annual update (revised or inflation-adjusted estimates) is due no later than September 1, 2020.

A copy of these estimates will be forwarded to the Florida Department of Environmental Protection, Solid Waste Financial Coordinator, 2600 Blair Stone Road, MS 4565, Tallahassee, Florida 32399-2400. Please work directly with the coordinator to assess your facility's compliance with the funding mechanism requirements of Rule 62-701.630, Florida Administrative Code (F.A.C.).

You can view this and other documents for this facility at the following link:
https://fldeploc.dep.state.fl.us/WWW_WACS/REPORTS/SW_Facility_Docs.asp?wacsid=14494

If you have any questions, please contact me at 850-595-0644 or by e-mail at dawn.templin@floridadep.gov.

Sincerely,

A handwritten signature in cursive script that reads "Dawn Templin".

Dawn Templin, P.E.
Solid Waste Section

DKT/dt

c: Troy D. Hays, P.G., Jones Edmunds, thays@jonesedmunds.com
Timothy Cully, Jones Edmunds, TCULLY@jonesedmunds.com
Cleve Fleming, Wakulla County, cflaming@esginc.net
Susan Eldredge, DEP Financial Assurance, Financial.Assurance.Working.Group@dep.state.fl.us



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)

- 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
850-595-8380

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
561-881-8800

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 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	_____		=	_____

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

July 19, 2018

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:
\$58,111.00	x	1.022		=	\$59,389.44

Number of Years of Long Term Care Remaining:			
	x	8	_____

Inflation Adjusted Long-Term Care Cost Estimate:			
	=	\$475,115.54	_____

Signature by: Owner/Operator

Engineer

(check what applies)


Signature

PO Box 1263

Address

David Edwards, County Administrator

Name & Title

Crawfordville, Florida, 32326

City, State, Zip Code

8/14/19
Date

dedwards@mywakulla.com

E-Mail Address

850-926-0919

Telephone Number



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 III Landfill WACS ID: 14494Permit Application or Consent Order No.: 0013134-015 SF Expiration Date: 7/26/2028Facility Address: 146 County Landfill Road, Crawfordville, Florida 32327Permittee or Owner/Operator: Wakulla County Board of County CommissionersMailing Address: PO Box 1263, Crawfordville, Florida 32326Latitude: 30° 10' 07" Longitude: 84° 20' 00"Coordinate Method: Google Earth Datum: WGS84Collected 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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160 Government Center
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13051 N. Telecom Pkwy.
Temple Terrace, FL 33637
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2295 Victoria Ave., Ste. 364
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400 N. Congress Ave., Ste. 200
West Palm Beach, FL 33401
561-681-6800

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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 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 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:	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 19, 2018

Latest Department Approved Annual Long-Term Care Cost Estimate:	x	Current Year Inflation Factor, e.g. 1.02	=	Inflation Adjusted Annual Long-Term Care Cost Estimate:
\$19,977.00		1.022		\$20,416.49

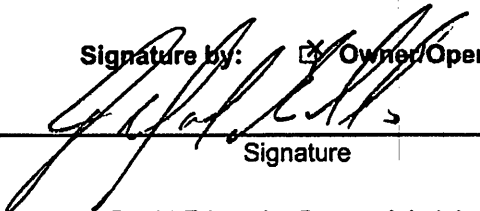
Number of Years of Long Term Care Remaining: _____ x _____ = 26

Inflation Adjusted Long-Term Care Cost Estimate: _____ = \$530,828.84

Signature by: Owner/Operator

Engineer

(check what applies)



Signature

PO Box 1263

Address

David Edwards, County Administrator

Name & Title

Crawfordville, Florida, 32326

City, State, Zip Code

8/14/19

Date

dedwards@mywakulla.com

E-Mail Address

850-926-0919

Telephone Number

Note 18 - Landfill Closure & Post-closure Costs Schedule

	Class I		Class III		Total	
	9/30/2018	9/30/2019	9/30/2018	9/30/2019	9/30/2018	9/30/2019
Beginning closing/closure costs:	\$ -	\$ -	\$ -	\$ -	-	\$ -
Additions / Adjustments	-	-	-	-	-	-
Deletions - expenditures incurred	-	-	-	-	-	-
Estimated closing/closure costs:	-	-	-	-	-	-
less cash on hand at 9/30	-	-	-	-	-	-
Future funding needed	\$ -	\$ -	\$ -	\$ -	-	\$ -
Beginning long-term care costs:	\$ 557,256	\$ 581,110	\$ 1,172,879	\$ 539,379	\$ 1,730,135	\$ 1,120,489
Change in long-term care estimate	79,580	(47,884)	(591,611)	11,427	(512,031)	(36,457)
Less prior year annual long-term care estimate	(55,726)	(58,111)	(41,889)	(19,977)	(97,615)	(78,088)
Estimated long-term care costs:	\$ 581,110	\$ 475,115	\$ 539,379	\$ 530,829	\$ 1,120,489	\$ 1,005,944
Annual long-term care costs:						
Annually funded through state grant and internal funds	\$ 58,111	\$ 59,389	\$ 19,977	\$ 20,417	\$ 78,088	\$ 79,806
# of years annual long term care is required	10	8	27	26		
Estimated future long-term care costs:	\$ 581,110	\$ 475,115	\$ 539,379	\$ 530,829	\$ 1,120,489	\$ 1,005,944
Total Closing & Long-term Care Costs:	\$ 581,110	\$ 475,115	\$ 539,379	\$ 530,829	\$ 1,120,489	\$ 1,005,944

**WAKULLA COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**

**LANDFILL MANAGEMENT ESCROW ACCOUNT
SCHEDULE OF ACTIVITY**

Fiscal Year Ended September 30, 2019



Powell & Jones
Certified Public Accountants



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

1359 S.W. Main Blvd.
Lake City, Florida 32025
386 / 755-4200
Fax: 386 / 719-5504
admin@powellandjonescpa.com

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying Schedule of Activity (Schedule) for the Landfill Management Escrow Account of the Wakulla County, Florida Landfill Enterprise Fund, as of September 30, 2019 and for the fiscal year then ended. This Schedule is the responsibility of the management of Wakulla County Board of County Commissioners. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit 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 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.

The accompanying Schedule was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles, and is in conformance with Section 62-701.630 (5)(c) of the Florida Administrative Code, as described in Note 1 to the Schedule.

In our opinion, the Schedule referred to in the first paragraph presents fairly, in all material respects, the balance of and activity in the Landfill Management Escrow Account of the Wakulla County, Florida Landfill Enterprise Fund as of September 30, 2019 and for the fiscal year then ended, in conformity with Section 62-701.630 (5)(c) of the Florida Administrative Code.

This report is intended solely for the information and use of the Board of County Commissioners, management of Wakulla County, Florida and the Florida Department of Environmental Protection, and is not intended to be and should not be used by anyone other than these specified parties.

POWELL & JONES
January 29, 2020

**WAKULLA COUNTY, FLORIDA
SOLID WASTE FUND**

SCHEDULE OF ACTIVITY OF THE LANDFILL MANAGEMENT ESCROW ACCOUNT

For the Fiscal Year Ended September 30, 2019

Lower Bridge Class I & Class III Landfill Long-term Care Costs

Actual Balance September 30, 2018		\$	98,222.44	
	<u>Deposits</u>	<u>(Withdrawals)</u>		<u>Description</u>
October	83.51		83.51	Interest
November	80.88		80.88	Interest
December	83.64		83.64	Interest
January	83.72		83.72	Interest
February	75.68		75.68	Interest
March	83.85		83.85	Interest
April	81.22		81.22	Interest
May	83.99		83.99	Interest
June	81.35		81.35	Interest
July	84.13		84.13	Interest
August	75.05		75.05	Interest
September	67.32		67.32	Interest
	<u>964.34</u>	-	<u>964.34</u>	
Actual Balance September 30, 2019			<u>99,186.78</u>	
FDEP Class I Long-term care cost dated July 2019			59,389.44	
FDEP Class III Long-term care cost dated July 2019			20,416.49	
Total Long-term care costs			<u>79,805.93</u>	
Excess (shortage) of escrow funds			<u>\$ 19,380.85</u>	

FDEP Permit Numbers 0013134-011-SF and 003134-012-SO

**WAKULLA COUNTY, FLORIDA
LANDFILL ENTERPRISE FUND
NOTES TO SCHEDULE OF LANDFILL MANAGEMENT ESCROW ACCOUNT ACTIVITY
September 30, 2019**

NOTE 1. REPORTING ENTITY

WAKULLA County, Florida (the "County") is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the "Board") which is responsible for legislative and fiscal control of the County. In addition to the members of the Board, there are five elected constitutional officers: Clerk of Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The constitutional officers maintain separate accounting records and budgets.

The "Schedule of Landfill Management Escrow Account" of the Wakulla County, Florida Landfill Enterprise Fund (the "Schedule") is prepared and submitted to the State of Florida Department of Environmental Protection (FDEP) pursuant to Section 62-701.630 (5)(c) of the Florida Administrative Code (the "Code"). The Schedule contains only the escrow balance required by the Code and it is not intended to present the financial position of the WAKULLA County, Florida Landfill Enterprise Fund.

NOTE 2. LANDFILL MANAGEMENT ESCROW

The County records the landfill management escrow as restricted cash to fund closing costs of the Wakulla County - Class I and III landfills. These escrows, which are included in two segregated and restricted interest bearing accounts held by the Florida Local Government Investment Trust ("FLGIT") and are recorded within the County's Landfill Enterprise Fund, are calculated based on estimates made annually by a Registered Professional Engineer.

In addition, under FDEP regulations, the County has on deposit \$99,187 to cover one year's maximum costs of long-term maintenance of its closed landfill which exceeds the required balance of \$78,088. Actual maintenance costs of this landfill are included in the County's annual budget for the landfill operations.

During the year ended September 30, 2019, the County deposited \$964 interest. The County is in compliance with the annual depositing requirements.