



# FLORIDA DEPARTMENT OF Environmental Protection

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

**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Noah Valenstein**  
Secretary

August 13, 2020

*Sent by Electronic Mail:*  
[dedwards@mywakulla.com](mailto: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 11, 2020. The estimate of \$422,793.42 (\$60,399.06 per year) for the remaining seven years of long-term care for the Class I Landfill; and the estimate of \$519,089.26 (\$20,763.57 per year) for the remaining 25 years of long-term care for the Class III Landfill, using the Inflation Factor Adjustment (1.017 for 2020) are approved for 2020. The next annual update (revised or inflation-adjusted estimates) is due no later than September 1, 2021.

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 documents for this facility at the following link:  
[https://fldeploc.dep.state.fl.us/WWW\\_WACS/REPORTS/SW\\_Facility\\_Docs.asp?wacsid=14494](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](mailto: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](mailto:thays@jonesedmunds.com)  
Timothy Cully, Jones Edmunds, [TCULLY@jonesedmunds.com](mailto:TCULLY@jonesedmunds.com)  
Nanette Watts, Wakulla County, [nwatts@mywakulla.com](mailto:nwatts@mywakulla.com)  
Susan Eldredge, DEP Financial Assurance, [Financial.Assurance.Working.Group@floridadep.gov](mailto:Financial.Assurance.Working.Group@floridadep.gov)



# 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 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](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 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: \_\_\_\_\_

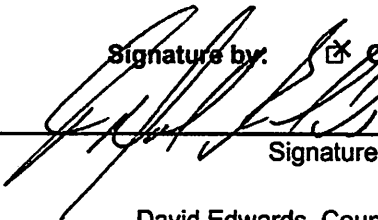
August 14, 2019

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:
\$59,389.44		1.017		\$60,399.06
Number of Years of Long Term Care Remaining:			x	7
Inflation Adjusted Long-Term Care Cost Estimate:			=	\$422,793.42

Signature by:  Owner/Operator

Engineer

(check what applies)

  
Signature

David Edwards, County Administrator

Name & Title

8/11/20  
Date

850-926-0919

Telephone Number

PO Box 1263

Address

Crawfordville, Florida, 32326

City, State, Zip Code

dedwards@mywakulla.com

E-Mail Address



# 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  
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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

Northwest District  
160 Government Center  
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Jacksonville, FL 32256-7590  
904-807-3300

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

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

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Southeast District  
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West Palm Beach, FL 33401  
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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](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 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:

August 14, 2019

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:
\$20,416.49			1.017			\$20,763.57

Number of Years of Long Term Care Remaining:		x	
			25

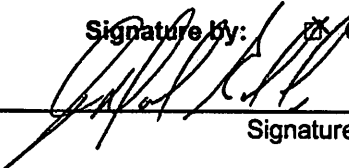
  

Inflation Adjusted Long-Term Care Cost Estimate:		=	
			\$519,089.26

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

8-11-20

\_\_\_\_\_  
 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	
	9/30/2019	9/30/2020	9/30/2019	9/30/2020	9/30/2019	9/30/2020
Beginning long-term care costs:	\$ 581,110	475,115	\$ 539,379	\$ 530,829	\$ 1,120,489	\$ 1,005,944
Change in long-term care estimate	(47,884)	7,056	11,427	8,689	(36,457)	\$ 15,745
Less prior year annual long-term care estimate	(58,111)	(59,389)	(19,977)	(20,417)	(78,088)	\$ (79,806)
<b>Estimated long-term care costs:</b>	<b>\$ 475,115</b>	<b>422,782</b>	<b>\$ 530,829</b>	<b>\$ 519,101</b>	<b>\$ 1,005,944</b>	<b>\$ 941,883</b>
Annual long-term care costs:						
Annually funded through state grant and internal funds	\$ 59,389	60,397	\$ 20,417	\$ 20,764	\$ 79,806	\$ 81,161
# of years annual long term care is required	8	7	26	25		
<b>Estimated future long-term care costs:</b>	<b>\$ 475,115</b>	<b>422,782</b>	<b>\$ 530,829</b>	<b>\$ 519,101</b>	<b>\$ 1,005,944</b>	<b>\$ 941,883</b>
<b>Total Closing &amp; Long-term Care Costs:</b>	<b>\$ 475,115</b>	<b>422,782</b>	<b>\$ 530,829</b>	<b>\$ 519,101</b>	<b>\$ 1,005,944</b>	<b>\$ 941,883</b>

**WAKULLA COUNTY, FLORIDA**  
**SCHEDULE OF ACTIVITY**  
**LANDFILL/LONG-TERM CARE ESCROW ACCOUNTS**  
**SEPTEMBER 30, 2020**

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Schedule of Activity

We have audited the accompanying Schedule of Activity for Wakulla County, Florida (the County) Landfill/Long-term Care Escrow Accounts, as of and for the year ended September 30, 2020, and the related notes to the schedule.

### *Management's Responsibility for the Schedule of Activity*

Management is responsible for the preparation and fair presentation of the 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 and budget laws. 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' Responsibility*

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the schedule 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- 1 -

121 Executive Circle  
Daytona Beach, FL 32114-1180  
Telephone: 386-257-4100

133 East Indiana Avenue  
DeLand, FL 32724-4329  
Telephone: 386-738-3300

5931 NW 1st Place  
Gainesville, FL 32607-2063  
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200  
Tallahassee, FL 32308-4386  
Telephone: 850-386-6184



***Opinion***

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash balance of the escrow account as of September 30, 2020, and the activity in the escrow account for the year then ended, on the basis of accounting described in Note 1.

***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 and budget laws, which practices differ from accounting principles generally accepted in the United States of America. 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. Our opinion is not modified with respect to this matter.

***Purpose of This Report***

The purpose of this report is solely for the information and use of the Board of County Commissioners and management of the County and for filing with the State of Florida Department of Environmental Protection. Accordingly, this communication is not suitable for any other purpose.

*James Moore & Co., P.L.*

Tallahassee, Florida  
March 31, 2021

**WAKULLA COUNTY, FLORIDA  
 LANDFILL/LONG TERM CARE ESCROW ACCOUNTS  
 SCHEDULE OF ACTIVITY  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<b>Wakulla County Landfill</b>
Escrow Account Balance, October 1, 2019	\$ 99,187
<b>Interest Income</b>	
October 31, 2018	63
November 30, 2018	53
December 31, 2018	55
January 31, 2019	55
February 28, 2019	51
March 31, 2019	24
April 30, 2019	-
May 31, 2019	-
June 30, 2019	-
July 31, 2019	-
August 31, 2019	-
September 30, 2019	-
Total interest income	301
Escrow Account Balances, September 30, 2020	
before transfers due to changes in escrow required	99,488
<b>Transfers due to changes in escrow required</b>	(14,488)
Escrow Account Balance, September 30, 2020	\$ 85,000

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

**WAKULLA COUNTY, FLORIDA  
LANDFILL/LONG-TERM CARE ESCROW ACCOUNTS  
NOTES TO SCHEDULE OF ACTIVITY  
SEPTEMBER 30, 2020**

(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/Long-term Care Escrow Accounts (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 Wakulla County, Florida'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 and reported as part of the County's cash and cash equivalents in the Landfill 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.