



FLORIDA DEPARTMENT OF Environmental Protection

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Interim Secretary

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

August 25, 2021

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 25, 2021. The estimate of \$366,743.09 (\$61,123.85 per year) for the remaining six years of long-term care for the Class I Landfill; and the estimate of \$504,305.59 (\$21,012.73 per year) for the remaining 24 years of long-term care for the Class III Landfill, using the Inflation Factor Adjustment (1.012 for 2021) are approved for 2021. The next annual update (revised or inflation-adjusted estimates) is due no later than September 1, 2022.

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.).

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 black ink that reads "Dawn Templin".

Dawn Templin, P.E.
Solid Waste Section

DKT/dt

c: Troy D. Hays, P.G., Jones Edmunds, thays@jonesedmunds.com
Nannette Watts, Wakulla County, nwatts@mywakulla.com
Susan Eldredge, DEP Financial Assurance, Financial.Assurance.Working.Group@floridadep.gov

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.
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 850-595-8360	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
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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 or call the Financial Coordinator at (850) 245-8706.

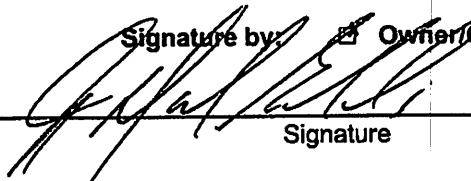
This adjustment is based on the Department approved closing cost estimate dated: _____

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 13, 2020

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:
60399.06		1.012		61123.84872
Number of Years of Long Term Care Remaining:			x	6.000
Inflation Adjusted Long-Term Care Cost Estimate:			=	366743.09232

Signature by: Owner/Operator Engineer



 Signature

David Edwards, County Administrator

 Name & Title

8/24/21

 Date

850-926-0919

 Telephone Number

(check what applies)

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

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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
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

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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 13, 2020

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:
20763.57		1.012		21012.73284

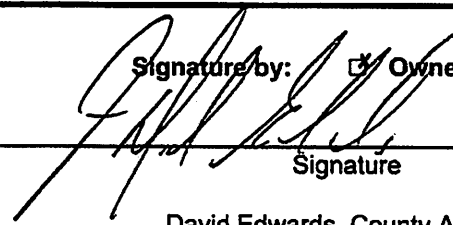
Number of Years of Long Term Care Remaining: x 24

Inflation Adjusted Long-Term Care Cost Estimate: = 504305.58816

Signature by: Owner/Operator

Engineer

(check what applies)



 Signature

David Edwards, County Administrator

 Name & Title

8/24/21

 Date

850-926-0919

Telephone Number

PO Box 1263

Address

Crawfordville, Florida, 32326

City, State, Zip Code

dedwards@mywakulla.com

E-Mail Address

Note 18 - Landfill Closure & Post-closure Costs Schedule

	Class I		Class III		Total	
	9/30/2020	9/30/2021	9/30/2020	9/30/2021	9/30/2020	9/30/2021
Beginning long-term care costs:	\$ 475,115	422,782	\$ 530,829	\$ 519,101	\$ 1,005,944	\$ 941,883
Change in long-term care estimate	7,056	5,085	8,689	6,218	15,745	\$ 11,303
Less prior year annual long-term care estimate	(59,389)	(61,124)	(20,417)	(21,013)	(79,806)	\$ (82,137)
Estimated long-term care costs:	\$ 422,782	366,743	\$ 519,101	\$ 504,306	\$ 941,883	\$ 871,049
Annual long-term care costs:						
Annually funded through state grant and internal funds	\$ 61,124	-	\$ 21,013	\$ -	\$ 82,137	\$ -
# of years annual long term care is required	6	-	24	-		
Estimated future long-term care costs:	\$ 366,743	-	\$ 504,306	\$ -	\$ 871,049	\$ -
Total Closing & Long-term Care Costs:	\$ 422,782	366,743	\$ 519,101	\$ 504,306	\$ 941,883	\$ 871,049

WAKULLA COUNTY, FLORIDA
SCHEDULE OF ACTIVITY
LANDFILL/LONG-TERM CARE ESCROW ACCOUNTS
SEPTEMBER 30, 2021



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, 2021, 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.

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, 2021, 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, 2021**

	Wakulla County Landfill
Escrow Account Balance, October 1, 2020	\$ 85,000
Interest Income	
October 31, 2020	-
November 30, 2020	-
December 31, 2020	-
January 31, 2021	-
February 28, 2021	1
March 31, 2021	-
April 30, 2021	-
May 31, 2021	-
June 30, 2021	-
July 31, 2021	-
August 31, 2021	-
September 30, 2021	-
Total interest income	1
Escrow Account Balances, September 30, 2021 before transfers due to changes in escrow required	85,001
Transfers due to changes in escrow required	-
Escrow Account Balance, September 30, 2021	\$ 85,001

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, 2021

(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 at Ameris Bank 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.