



Wakulla County Board of County Commissioners Internal Audit Building Department Review

November 2024

The Internal Audit Department (IA) completed a review of the Wakulla County (County) Board of County Commissioners Building Department (Building). The review focused on the operations of the building permit process. This review did not include an examination of the inspection process itself. The review is solely about the financial and operating side of applying for building permits and the reporting requirements involved with those permits. To complete the review, County staff met with IA and shared their process. A sample selection of permits was made and evaluated. Reports and statutes were examined.

Observations

Building processed approximately 2,300 permits in Fiscal Year 2022-2023 (FY 22-23) and 2,200 through July of Fiscal Year 2023-2024 (FY 23-24). This equated to approximately \$745,000 in permit revenue in FY 22-23 and \$729,000 through July of FY 23-24. Of these permits, less than 10% involved private providers. Private providers are defined in Florida Statute (FS) 553.791 and the County must allow private providers if the property owner or the contractor authorized by the property owner chooses to use one. A total sample of 20 permits was selected, three of these samples were specifically selected from private provider permits.

The 20 samples were compared against the Schedule of Fees for permits which was adopted by the County with Resolution 13-61 on November 4, 2013. Each sample had the appropriate permit fees based on this resolution. The three private provider permits had the required documents on file with Building. Building is in the process of uploading all paperwork to Citizenserve, the online portal where permit information can be viewed by the public. Not all the documentation has been uploaded yet, which was the case for these three samples. Private providers have electronic access to upload their inspection schedules and results but are not utilizing this access to the full extent available, making some of the tracking more difficult for Building.

Another part of the permit process is the surcharges that are applied to each permit. The surcharge collection is set by FS 468.631 and FS 553.721. FS 468.631 requires the collection of funds for the Building Code Administrators and Inspectors Fund (BCAIF) and requires a surcharge of 1.5% on all permits, with a minimum amount of \$2 on each permit. Building is required to retain 10% of the surcharges collected to be spent specifically for the participation in national and state building code adoption processes and education related to the enforcement of the Florida Building Code (FBC).

FS 553.721 requires the collection of 1% on all permits with a minimum of \$2 on each permit. This amount goes towards funding the Department of Business and Professional Regulation's (DBPR) enforcement of the FBC. Similarly, 10% is to be retained by Building for code adoption and education activities. The surcharges for both BCAIF and DBPR are paid quarterly to DBPR by the Clerk of the Court's Finance Department (Finance) based on the report submitted by Building. The report is sent to Finance by Building after it is processed through DBPR's online system and certified by the building official.

The surcharge quarterly report is one of the reports that was reviewed by IA. The amounts on the quarterly reports were outside of the expected amounts, so additional supporting documentation was requested from Building. A spreadsheet used for tracking permits and submitting the quarterly reports was provided. The spreadsheet included data from January 2021 onwards. Reports were reviewed from January 2021 through June 2024, the ending date of the most recently submitted quarterly report during the review period. These reports revealed that the data submitted on these quarterly reports was from the wrong cells on the spreadsheet for several quarters resulting in DBPR being underpaid. One of the quarters used data from four months instead of three months causing DBPR to be overpaid. Amounts due to DBPR are typically between \$4,000 and \$6,000 and of the 14 quarters reviewed, six had an overpayment or an underpayment of over \$2,000. An estimated \$16,750 is owed to DBPR. The breakdown can be found in **Appendix A**.

Surcharge calculations were tested on the 20 samples. The eight samples that owed the minimum surcharge, a total of \$4 on each permit, were correct. The remaining samples that were calculated based on a percentage of the permit fees were not correct. In July 2017 the surcharge amount was reduced from 1.5% to 1% in FS 553.721. It appears this percentage was not reduced in Building's system, and all permits that have been processed since July 2017, except those charged the required minimum, were overcharged. The twelve samples overcharged were approximately \$30 in total. The total amount overcharged between January 1, 2021 and June 30, 2024 was approximately \$12,670. The breakdown of this can be found in **Appendix B**.

To evaluate the accuracy of the revenue and liability reported into the accounting software, MIP, deposit reports were reviewed. Some of the numbers in MIP did not match the expected values. An inspection of the deposit reports from FY 22-23 and FY 23-24 through July 2024 revealed that some of the values were entered on the wrong line of the summary page by Building. This summary page is used by Finance to input the deposit details into MIP. This changed the amount MIP showed for several accounts, including permits and surcharges.

Building's permit tracking spreadsheet was also reviewed to make comparisons between data in MIP and on the reports submitted to DBPR. There were some typos found in the tracking spreadsheet, for example one of the surcharge amounts was mistakenly entered as \$35,395 rather than \$35.95 resulting in a surcharge total significantly higher than expected in April 2023. The surcharge totals each month are around \$2,000. This particular column is not used to add data to the DBPR report, but should be used as a check against the data entered on line 9 of the DBPR report. See **Appendix C** for a sample report.

Another example is from August 2022 where \$4,132 was entered instead of \$41.32 in the "Permit Fees Over Min Surcharge" column. This total amount is typically less than \$2,000 so the amount was significantly higher than normal. Again, this column is not used to enter the amounts into the DBPR report, but should be used as a check for the report for the total of the amounts on line 3 and 7. All cells were not checked for accuracy by IA, only the columns with significant outliers in the total were examined closer. It was also noted that journal entry requests made by Building to Finance to transfer funds from other County departments to cover permit fees and surcharges for projects for those departments were not included on the permit tracking spreadsheet.

At the end of FY 22-23 Finance made a journal entry in MIP to move \$14,787.13 from the surcharge account (208030 in MIP) to the account used for the 10% Building is required by statute to retain (341801 in MIP). The correct amount for FY 22-23 was approximately \$2,200. Based on the amount of \$28,814 in MIP as the total surcharge fees received in FY 22-23, such a large transfer amount should have been a red flag that there was an issue warranting closer inspection. This journal entry was not requested by Building, it was a year-end entry initiated by Finance.

In addition to the samples and reports, statutes related to Building were reviewed. In 2019, Chapter 2019-121 modified FS 553.80 requiring counties to add a building and inspection utilization report to their website by December 31, 2020. FS 553.80 7(b) outlines the requirements for the report. This report must be updated prior to the fee schedule being adjusted. Since the County has not made any changes to the fee schedule since 2013, only one report needs to be on the County's website. At the time this review began, this report was not on the website.

Though the Planning & Community Development Department (Planning) was not the main focus of this review, the department falls under the same umbrella of the Assistant County Administrator for Planning & Community Development, so a review was done of a related statute. FS 125.379 requires counties to publish on their website a listing of real property that it owns and is available that would be appropriate for affordable housing. The inventory list of this property is to be adopted by resolution by the counties. At the time of this review, this was not available on the website. The County did look at real property owned and no property fit into this category.

Recommendations

The following recommendations are provided to address the issues identified above. Some of these recommendations apply to processes of the County and some to Finance. The department a recommendation

applies to will be identified prior to the recommended action.

For Building:

- FS 553.791 requires the County to allow private providers for plan reviews and/or inspections. Reference to the statute and the process for the use of a private provider being placed on the County's website could help citizens understand the process. It is recommended that the County consider establishing standard operating private provider audit procedures that are required prior to completing audits of private providers by statute. An occasional audit may help ensure builders that prefer private providers are meeting all building code standards. Providing detailed instructions to private providers on the use of Citizenserve may be beneficial to Building. The use of Citizenserve would allow more information to be available to citizens faster. It would also make the enforcement of required steps by private providers easier for staff.
- The weekly deposit sheet needs to be reviewed closer prior to being sent to Finance to ensure that amounts are on the correct lines. Having a second person review the deposit sheet is recommended. A quick review to make sure amounts on each line appear reasonable is all that is needed. For example, if there were permit fees, there should be surcharge fees and vice versa. Permit fees should always be a greater amount than surcharge fees. When a month ends in the middle of a week, two deposits should be sent to Finance so revenue is recorded in the proper month. This will allow MIP to match up to reports submitted to DBPR.
- Surcharge amounts that have been charged since July 1, 2017, have been overcharged per amounts set in FS 553.721. This .5% difference will not impact the average home owner that made minor improvements or repairs to their property because typically this surcharge falls into the minimum required amount of \$4. Additionally, it has been the policy of Revenue Collections to not process refunds for sewer deposits under \$10 unless specifically requested by the customer. This policy aligns with FS 717.117(1)(h) related to unclaimed funds that have to be submitted to the State of Florida each year and reduces the amount of processing of checks that many customers do not deposit.

Any amount not refunded would be transferred to revenue, which in this case has already been done by the journal entry at the end of FY 22-23 by Finance. It would make sense to follow a similar process in this situation, but it is advised that legal counsel be consulted to verify this same situation would apply here. Most refunds that will need to be processed apply to new construction and typically involve a contractor that builds residential and commercial structures frequently in the county. It would be a cleaner process to cut a check to any person or business that paid a total of \$10 or more in surcharge fees than they should have been charged since 2017 rather than providing a credit. If the County prefers not to refund these amounts dating back to 2017, it is advised that legal counsel be consulted, since amounts are set by statute.

- The quarterly reports that are submitted with payments to DBPR need to be reviewed to assess the amount Building determines has been underpaid. DBPR should be consulted to determine how far back the County needs to review. In the future the report should be checked for reasonableness. The amounts of surcharges on the report should match up to what Building's permit tracking spreadsheet shows. Having a second individual double check that the correct numbers have been used to calculate the report is also recommended.

The spreadsheet itself should be reviewed for reasonableness to prevent significant typos from affecting the numbers. Mistakes may occur because human error is inevitable but looking for an unexpectedly high or low number will help prevent significant errors. Conditional formatting is one easy way to do this. For example, select the "Surcharge" column, go to "Conditional Formatting" from the "Home" tab in excel. Select "Highlight Cell Rules" and select "Greater Than." Enter a number that the majority of surcharges are less than, 50, for example. If conditional formatting is added to this column, it will highlight any amount over the typically highest surcharge amount. Though it may be a valid entry, it helps to easily investigate a number that is an outlier to make sure a typo is not entered.

The spreadsheet will need to be modified to keep track of the minimum surcharges separately. The minimum of \$2 could apply for the 1% surcharge but the same permit may use 1.5% rather than the minimum of \$2. For example, a permit that is \$150 would have a surcharge of \$4.25. \$150 multiplied by 1% is only \$1.50 so this surcharge would be \$2, but the same permit multiplied by 1.5% would have a surcharge of \$2.25. The surcharge is not 2.5% multiplied by the permit because it is governed by two different statutes so on the DBPR report there could be a different total for line 1 and line 5. The spreadsheet will need a way to track these two separate numbers. Software that could help Building track this data more effectively and efficiently than an excel could be included as part of the County's existing plan to look at upgraded software options.

It should also be noted that DBPR requires this report to be certified by the building official. The name listed on the report differs from the email address. There is some concern that the person listed as certifying the report is not the person submitting the report. There may be signatory permission in place, but since the prior office manager's email has still been listed on the most recent reports, all of the permissions should be evaluated to ensure DBPR expectations are being followed. It is recommended that at least two people review the report prior to submission.

- This report should be sent to staff in Finance responsible for processing the payment to DBPR as has been occurring, but also include the Finance staff that will be responsible for processing a journal entry to transfer the 10% of the surcharge that belongs to Building each quarter.
- Permits that are processed through journal entry need to be added to the tracking spreadsheet. Other departments that are required to get permits also pay the surcharge so this amount needs to be included in the report and paid to DBPR.
- Building should add the utilization report to the County's website, if it has not recently been added, to get in compliance with FS 553.80.

For Planning:

- It is recommended that a resolution be passed showing the County has reviewed property for affordable housing, but that none exists. This best practice will demonstrate that the process has been completed. It should be done every three years to align with FS 125.379. If the status of available property changes, it is recommended that a new resolution be passed sooner.

For Finance:

- A journal entry should be processed each quarter to transfer Building's 10% of the surcharge fees from 208030 to revenue account 341801. This should coincide with the payment to DBPR. Journal entries should not be made for this account without proper backup to ensure only the funds Building is legally entitled to go to this revenue account. If an unexpectedly large amount is in 208030 after the payment and the journal entry, further review should be conducted. Notify Building of the staff members that should receive a copy of the report in addition to the accounts payable staff for journal entry processing.
- When entering the deposit information from Building into MIP it is recommended that Finance do a quick review of the deposit to ensure the numbers make sense. Finance is not expected to validate the total for each line item, but if there were permit fees, there should be surcharge fees and vice versa. Permit fees should be greater than surcharge fees.
- Finance writes the disbursement request to pay DBPR based on the report received from Building. Finance should run a report from MIP to verify the surcharge totals for the quarter are close to the numbers on the report as part of the Clerk of the Court's auditor of the County role. They may not match perfectly due to timing issues but they should be close.

There are links at the end of this report that go to the specific statutes and other items referenced in this report. If assistance is needed with excel formulas, please reach out to IA.

The seal is circular with a double-lined border. Inside the border, the words "WAKULLA" and "CO" are at the top, "CLERK" is in the center, and "OF THE" and "CIRCUIT COURT" are at the bottom. A lighthouse is depicted on the left side, and a set of scales of justice is in the center.

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Re: Building Department Review

Thank you for bringing our attention to this issue.

Brandy King

Building Department Audit
Management Response

To: Katrina Cromwell

Internal Audit Director

From: J. David Edwards
County Administrator



CC: Greg James, Brandy King, Somer Pell, Clyde Collins, Lynda Brahier

DATE: January 24, 2025

Please accept this as a formal written response to the Internal Audit of the Building Department. Overall, I recognize and agree with the observations made of this department which demonstrate several processes that need to be reviewed and corrected.

In the Audit, seven (7) observations and recommendations have been noted. Building Department staff have received these observations and recommendations and are providing the following responses.

ITEM #1 - PRIVATE PROVIDER PERMITS

Audit staff reviewed samples of issued permits, including three (3) Private Provider permits. Of these samples, it was found that while the paper files had all required documentation, the Citizenserve online portal files for each of the samples did not have all documents uploaded. Audit staff also recommended that the Building Department consider establishing standard operating private provider audit procedures that are required prior to completing audits of private providers by statute, and to perform audits on private providers, to help ensure builders that use private providers are meeting all building code standards as well as providing detailed instructions to private providers on the use of the Citizenserve online portal.

RESPONSE: Staff concurs with the audit findings and recognizes the deficiencies in the document management procedures. Staff are now uploading all application documents directly into the Citizenserve online portal upon receipt and utilizing the CitizenServe online portal to record and maintain all permits and associated application documents issued by the Building Department. Previously, these documents were scanned and kept in an electronic file on the department servers due to the private providers choosing not to utilize the online portal and instead providing documentation in person or through email.

Staff is in the process of developing an Administrative Regulation for the BOCC's consideration related to private provider auditing procedures. Once approved, the audit procedures will be made available on the website.

ITEM #2 – WEEKLY DEPOSIT CORRECTIONS

Audit staff identified deficiencies in the weekly deposit reports submitted to the Finance office. There were several typographical errors made on the deposit spreadsheet

RESPONSE: Staff concurs with the audit findings and have reviewed the process and discussed needed corrections. The deposit reports will be reviewed by a second staff member for correctness, prior to submittal, to assure all entries are correct.

ITEM #3 - SURCHARGE DISCREPANCIES

Audit staff identified that surcharges that have been charged since July 1, 2017, have been overcharged. In July 2017, the surcharge amount was reduced from 1.5% to 1% pursuant to Chapter 533.721, Florida Statutes. This percentage was not updated in the Building Departments system and all permits that have been processed since that date have been overcharged. The surcharge collection is set forth by Chapters 468.631 and 553.721, Florida Statutes. Chapter 468.631, Florida Statutes requires the collection of funds for the Building Code Administrators and Inspectors Fund (BCAIF) and requires a surcharge of 1.5% on all permits, with a minimum amount of \$2 on each permit. The Building Department is required to retain 10% of the surcharges collected to be spent specifically for participation in national and state building code adoption processes and education related to the enforcement of the Florida Building Code (FBC).

Chapter 553.721, Florida Statutes requires the collection of 1% on all permits with a minimum of \$2 on each permit. This amount goes towards funding the Department of Business and Professional Regulation's (DBPR) enforcement of the FBC. The Building Department retains 10% for code adoption and education activities. The surcharges for both BCAIF and DPBR are paid quarterly to DBPR by the Finance Department based on the report provided by the Building Department and certified by the Building Official.

RESPONSE: Staff concurs with the audit findings. Staff have reviewed and analyzed the permit tracking spreadsheet to locate any errors in the formulas and have reformatted the spreadsheet to prevent future errors. Additionally, the Building Department implemented a two-party review process for both the permit tracking spreadsheet and the surcharge reporting. Staff has effectively changed the process of calculating surcharge fees for permits issued and the spreadsheet has been modified to reflect the changes, effective January 21, 2025.

Staff contacted DBPR to discuss how to modify and adjust payments that have been paid, to correct the actual amount owed for previous submittals. DBPR provided instructions to modify these payment on their Surcharge Submittal portal. Staff will be meeting with the Finance Department and working with them to process payments for any balance overdue.

The County Attorney was consulted regarding the surcharge overages, Staff have posted a notice in the Building Department regarding the surcharge overages, and will allow for refunds, if requested, for the overages. (Attachment 1) The customer must provide permit receipts if they desire to be refunded (over \$10). Staff will carefully review any requests for refunds to determine eligibility.

ITEM #4 – QUARTERLY REPORTS

Audit staff reviewed samples of reports submitted to DBPR and the Building Department's permit tracking spreadsheet and found several discrepancies and errors resulting in incorrect payments being made to DBPR. Additionally, Audit Staff recommends that the Surcharge report be provided to the Finance department as well as the person responsible for making the surcharge payments to DBPR as well as Finance staff responsible for processing journal entries to transfer the 10% of surcharge that goes to the Building Department each quarter. Audit staff noted that the contact information on the surcharge report was outdated and incorrect.

RESPONSE: Staff currently submits the report the finance staff responsible for making the payments to DBPR. Staff have determined through the Finance department who will be processing the journal entries and include them in future emails containing the report. Staff have also made the necessary updates to the contact information submitted in the quarterly reports.

ITEM #5 - JOURNAL ENTRY PERMITS

Audit staff recommend that permits that are processed through journal entry need to be added to the permit tracking spreadsheet, including assessing surcharge fees for journal entries.

RESPONSE: Staff currently includes surcharge fees on all journal entries and all permits issued are placed on the permit tracking spreadsheet, as these numbers are used each month for reporting to other Departments. Staff reviewed prior journal entry permits and found one (1) permit that was excluded from the report, which appears to be anomaly. This issue will be resolved by the 2nd review process.

ITEM #6 - UTILIZATION REPORT

Audit Staff cited Chapter 553.80, Florida Statutes, which requires the governing body of a local government provide a schedule of fees and shall publish a building permit and inspection utilization report on its website. Audit staff recognized that this report was not available on the County's website and recommends having it drafted and posted, to gain compliance.

RESPONSE: Staff concurs with audit staff's findings. The Building Department has drafted the Wakulla County Building and Inspection Utilization Report for Fiscal Year 2022-2023 and has made this report available on the Building Department page of the County's website. (Attachment 2) The

Building Department will complete an updated Wakulla County Building and Inspection Utilization Report and publish according to the County website, if building permit fees are amended.

Attachment:

1. Notice of Surcharge Overpayments
2. Wakulla County Building & Inspection Utilization Report FY2022-2023

ATTACHMENT # 1
PAGE 1 OF 1

SURCHARGE OVERPAYMENTS TO THE COUNTY

Surcharge collection is set by FS 468.631 and FS553.721. FS 468.631 requires the collection of funds for the Building Code Administrators and Inspectors Fund (BCAIF) and requires a surcharge of 1.5% on all permits, with a minimum amount of \$2 on each permit. The Building Department is required to retain 10% of the surcharges collected to be spent specifically for the participation in national and state building code adoption processes and education related to the enforcement of the Florida Building Code (FBC).

FS 553.721 requires the collection of 1% on all permits with a minimum of \$2 on each permit. This amount goes towards funding the Department of Business and Professional Regulation's (DBPR) enforcement of the FBC. Similarly, 10% is retained by the Building Department for code adoption and education activities.

On July 1, 2017, FS 553.721 reduced the surcharge amount to be charged from 1.5% to 1%. This percentage was not reduced in the department's fees, resulting in some permits being overcharged .5% in surcharge fees.

If you feel you were overcharged, please provide the permit receipt(s) for the permit in question to the Building Department and submit a request for a refund of the .5% surcharge fee.

WAKULLA COUNTY BUILDING & INSPECTION UTILIZATION REPORT FY2022-2023

DIRECT AND INDIRECT COSTS INCURRED BY THE LOCAL GOVERNMENT TO ENFORCE THE FLORIDA BUILDING CODE

Personnel services, including salary and related employee benefit costs	\$	523,146.24
Operating expenditures and expenses	\$	523,676.35

PERMIT AND INSPECTION UTILIZATION INFORMATION

Number of building permit applications submitted	\$	2,623.00
Operating expenditures and expenses	\$	1,046,822.59
Number of building inspections and reinspections requested		10634
Number of building inspections and reinspections conducted		10634
Number of building inspections conducted by private provider		1038
Number of audits conducted by the local government of private provider building inspections		0
Number of personnel dedicated by the local government to enforcement the Florida Building Code, issue building permits and conduct inspections		9
Other permissible activities for enforcing the Florida Building Code as described in subparagraph (a)1		2

REVENUE INFORMATION

Revenue derived from fees pursuant to paragraph (a)	\$	787,047.08
Revenue derived from fines pursuant to paragraph (a)	\$	-
When applicable, investment earnings from the local government's investment of revenue derived from fees and fines pursuant to paragraph (a)	\$	-
Balances carried forward by the local government pursuant to paragraph (a)	\$	750,000.00
Balances refunded by the local government pursuant to paragraph (a)	\$	993.61
Revenue derived from other sources, including local government general revenue	\$	-

Links for Referenced Information (hover over the name with the mouse cursor, type “Ctrl” and click at the same time):

[FS 125.379](#)

[FS 468.631](#)

[FS 553.80](#)

[FS 553.721](#)

[FS 553.791](#)

[FS 717.117](#)

[CHAPTER 2019-121](#)

[Surcharge Amount Change- FAQ](#)

Appendix A

Quarter/Year	Total Amount Over/Under Paid to DBPR	Portion to Florida Building Commission	10% retained by the Building Department	Total Portion Due to Florida Building Commission	Portion to Building Code Administrators & Inspectors Fund	10% retained by the Building Department	Total Due to Building Code Administrators & Inspectors Fund
Q1 FY23-24	4,229.98	2,819.99	282.00	2,537.99	1,879.99	188.00	1,691.99
Q2 FY23-24	4,304.71	1,611.08	161.11	1,449.97	3,171.94	317.19	2,854.74
Q3 FY23-24	(114.92)	(51.07)	(5.11)	(45.97)	(76.61)	(7.66)	(68.95)
Q4 FY23-24	4,831.88	2,147.50	214.75	1,932.75	3,221.25	322.12	2,899.13
Q1 FY22-23	-	-	-	-	-	-	-
Q2 FY22-23	2,410.91	1,028.32	102.83	925.48	1,650.47	165.05	1,485.43
Q3 FY22-23	(4.50)	(2.00)	(0.20)	(1.80)	(3.00)	(0.30)	(2.70)
Q4 FY22-23	21.15	9.80	0.98	8.82	13.70	1.37	12.33
Q1 FY21-22	(0.36)	0.00	0.00	-	(0.40)	(0.04)	(0.36)
Q2 FY21-22	-	-	-	-	-	-	-
Q3 FY21-22	-	-	-	-	-	-	-
Q4 FY21-22	-	-	-	-	-	-	-
Q3 FY 20-21	3,138.69	1,394.97	139.50	1,255.48	2,092.46	209.25	1,883.21
Q4 FY 20-21	(2,061.52)	(972.23)	(97.22)	(875.01)	(1,318.35)	(131.83)	(1,186.51)
	16,756.03	7,986.35	798.64	7,187.71	10,631.46	1,063.14	9,568.32

Appendix B

			Calculation for amount due to Building Code Administrators and Inspectors Fund	
Quarter/Year	Ending Date of Quarter	Permit fees collected at other than minimum surcharge	Surcharge amount due calculated at 1%	Surcharge amount charged at 1.5%
Q1 FY23-24	9/30/2023	192,726.28	1,927.26	2,890.89
Q2 FY23-24	12/31/2023	217,057.58	2,170.58	3,255.86
Q3 FY23-24	3/31/2024	208,471.58	2,084.72	3,127.07
Q4 FY23-24	6/30/2024	220,063.97	2,200.64	3,300.96
Q1 FY22-23	9/30/2022	139,805.00	1,398.05	2,097.08
Q2 FY22-23	12/31/2022	129,137.65	1,291.38	1,937.06
Q3 FY22-23	3/31/2023	147,487.19	1,474.87	2,212.31
Q4 FY22-23	6/30/2023	219,052.38	2,190.52	3,285.79
Q1 FY21-22	9/30/2021	209,358.20	2,093.58	3,140.37
Q2 FY21-22	12/31/2021	207,738.00	2,077.38	3,116.07
Q3 FY21-22	3/31/2022	184,737.00	1,847.37	2,771.06
Q4 FY21-22	6/30/2022	158,692.00	1,586.92	2,380.38
Q3 FY 20-21	3/31/2021	143,808.29	1,438.08	2,157.12
Q4 FY 20-21	6/30/2021	155,899.90	1,559.00	2,338.50
		2,534,035.02	25,340.35	38,010.53

This amount changed in the statute 7/1/17

Amount Overcharged:
12,670.18

Appendix C

Sample Surcharge Report

Report for Quarter Ending*

County or Municipal Office Issuing Building Permits

Address

City

State

Zip Code

Contact Name

Primary Phone

Fax

Email

☐ No Permits Issued this Quarter

Calculation of the Surcharge Due to the Florida Building Commission

- | | | |
|----|---|-------|
| 1. | Number of permits issued at the minimum surcharge rate* | X \$2 |
| 2. | Permit fees collected at other than minimum surcharge* | |
| 3. | Surcharge amount due (1.0% of line 2 or line 2 x 0.010) | |
| 4. | Total of Lines 1 & 3 | |

Calculation of the Surcharge Due to the Building Code Administrators and Inspectors Fund

- | | | |
|----|---|-------|
| 5. | Number of permits issued at the minimum surcharge rate* | X \$2 |
| 6. | Permit fees collected at other than minimum surcharge* | |
| 7. | Surcharge amount due (1.5% of line 6 or line 6 X 0.015) | |
| 8. | Total of Lines 5 & 7 | |

Calculation of the Surcharge Due

- | | | |
|-----|---|--|
| 9. | Total of Lines 4 & 8 | |
| 10. | Less surcharge amount retained (10% of line 9 or line 9 X 0.10) | |
| 11. | Surcharge amount due (line 9 less line 10) | |
-

*Required Field