

2026 FGFOA E-Bulletin

- Networking
- Education
- Information
- Leadership

<https://www.fgfoa.org/>



Annual Financial Report (AFR) Due to the Florida Department of Financial Services

Reminder: Annual Financial Report (AFR) Due to the Florida Department of Financial Services

Due Date: June 30 annually (no later than nine months after the end of the fiscal year)

Who Must File? All Florida local governments.

Reporting Requirements

Each local government must submit the following to the Florida Department of Financial Services (DFS) through the **Local Government Electronic Reporting (LOGER)** system:

- A copy of the **Annual Financial Report (AFR)** for the previous fiscal year.
- The report must be **signed by both the Chair of the Governing Body and the Chief Financial Officer (CFO)**.
- **Either:**
 - A copy of the audited financial statements, **or**
 - The Auditor General's Data Element Worksheet.

Audit Requirement

If your local government is required to have an audit, a copy of the audit report and the Annual Financial Report must be submitted to DFS **within 45 days after the audit is completed, but no later than nine months after the end of the fiscal year.**

Required Impact Fee Information

Local governments that assess impact fees must also report:

- The specific purpose of each impact fee (e.g., transportation, parks, water, sewer, schools, etc.).
- The impact fee schedule and methodology used to calculate the fees (flat fee, tiered schedule, square footage, etc.).
- The amount assessed for each purpose and each type of dwelling.
- The total amount of impact fees collected by dwelling type.
- Any exceptions or waivers provided for the construction or development of affordable housing.

Statutory Authority

Section 218.32, Florida Statutes

Questions?

Florida Department of Financial Services

Local Government Section

Bureau of Financial Reporting

Phone: (850) 413-5571

Email: localgov@myfloridacfo.com

Questions?

Don't forget to follow the Florida Government Finance Officers Association (FGFOA) on social media for the latest updates, event announcements, and important news affecting government finance professionals.

Stay informed, stay engaged, and be part of our growing community!



Advertisement by Florida Government Finance Officers Association | 301 S Bronough Street Suite 300 | Tallahassee, FL 32302 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)



Try email & social marketing for free!