SECTION 17 – REPORTING REQUIREMENTS

Overview

Florida local governments are subject to recurring financial, budgetary, audit, pension, transparency, and other reporting requirements established by Florida law. Requirements vary by entity type and activity. Government finance officers should identify the requirements applicable to their entity and verify current deadlines, forms, thresholds, and submission procedures with the responsible state agency.

Key Statewide Reporting Requirements

Florida local governments are subject to recurring financial, budgetary, audit, pension, transparency, and other reporting requirements established by Florida law. Requirements vary by entity type and activity. Government finance officers should identify the requirements applicable to their entity and verify current deadlines, forms, thresholds, and submission procedures with the responsible state agency.

Annual Financial Report (AFR)

Section 218.32, Florida Statutes, requires applicable local governmental entities to submit an annual financial report to the Florida Department of Financial Services (DFS). Counties, municipalities, and independent special districts submit the AFR through the Local Government Electronic Reporting in XBRL (LOGERx) system. Filing requirements for dependent special districts may vary based on their reporting relationship with another local governmental entity.

Annual Financial Audit

Section 218.39, Florida Statutes, establishes annual financial audit requirements for counties, municipalities, special districts, and other specified entities. Whether an audit is required depends on the type of entity and applicable statutory financial thresholds. Required audits generally must be completed within nine months after the end of the fiscal year and must comply with applicable Rules of the Auditor General, including Chapter 10.550 for local governmental entity audits.

County and Municipal Financial Reporting to Office of Economic and Demographic Research (EDR)

Sections 129.03 and 166.241, Florida Statutes, require county and municipal budget officers to submit specified final budget and economic information annually to EDR by October 15 each year. The revised requirements enacted in Chapter 2026-161, Laws of Florda, take effect January 1, 2027. EDR publishes the current reporting forms, instructions, and supplemental information. School districts and independent special districts are not subject to this reporting requirement.

Truth in Millage and Retirement Plan Reporting

EDR maintains links to local government Truth in Millage (TRIM) compliance requirements and retirement plan reporting requirements. Because these requirements may vary by entity and plan, finance officers should consult current EDR resources and the applicable statutory and administrative requirements.

Special District Reporting

Special districts are subject to additional accountability and reporting requirements under Chapter 189, Florida Statutes, and other applicable laws. Department of Commerce's (FloridaCommerce) Special District Accountability Program publishes the Florida Special District Handbook, which summarizes reporting requirements and organizes them by due date and responsible agency.

Joint Legislative Auditing Committee (JLAC) Reporting Calendar

JLAC publishes a Calendar of Local Government Reporting Requirements as a resource for counties, municipalities, special districts, school districts, and other local governmental entities. The calendar compiles statutorily mandated reporting requirements and generally identifies:

- Due date (if specified)
- Title of the required report
- Statutory or Administrative Rule authority
- Current contact person in state government to whom the report is submitted

JLAC's calendar is a useful reference but should not be treated as a substitute for reviewing current statutes, rules, and agency instructions. Reporting requirements and submission procedures may change, and not every requirement applies to every local governmental entity.

Failure to timely submit certain required financial reports may result in statutory noncompliance procedures (See Section 11.40(2), Florida Statutes). Finance officers should monitor applicable filing requirements and consult the responsible state agency or JLAC when questions arise.

References

- Section 218.32, Florida Statutes – Annual financial reports; local governmental entities. Official link
- Florida Department of Financial Services – Local Government Annual Financial Reports and Local Government Electronic Reporting in XBRL (LOGERx). Official link
- Section 218.39, Florida Statutes – Annual financial audit reports. Official link
- Florida Auditor General – Chapter 10.550, Rules of the Auditor General, Local Governmental Entity Audits. Official link
- Section 129.03, Florida Statutes – Preparation and adoption of county budget. Official link
- Section 166.241, Florida Statutes – Municipal fiscal years, budgets, and budget amendments. Official link
- Florida Legislature, Office of Economic and Demographic Research – Local Government Financial Reporting. Official link
- Florida Department of Revenue – Truth in Millage (TRIM). Official link
- Chapter 200, Florida Statutes – Determination of Millage. Official link
- Florida Department of Management Services, Division of Retirement – Local Retirement Plans. Official link
- Chapter 189, Florida Statutes – Uniform Special District Accountability Act. Official link
- FloridaCommerce – Special District Accountability Program. Official link
- FloridaCommerce – Florida Special District Handbook. Official link
- Section 11.40, Florida Statutes – Legislative Auditing Committee. Official link
- Joint Legislative Auditing Committee – Local Government Financial Reporting. Official link
- Joint Legislative Auditing Committee – Calendar of Local Government Reporting Requirements. Official link