



# **LOGGERX**

# **INSTRUCTION MANUAL**

## **For Annual Financial Reports Effective Fiscal Year 2022-2023**



## **Local Government Electronic Reporting in XBRL**



**DEPARTMENT OF FINANCIAL SERVICES**  
***Division of Accounting & Auditing – Bureau of Financial Reporting***

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## **SECTION ONE: Access**

### ***A. Logging Into LOGERX for the First Time***

- 1) Go <http://logerx.myfloridacfo.gov/> and click User Login.
- 2) Select “Forgot your password?” on the screen you are directed to, input your email address, and then select the “Send verification code” button. This will send an email with a 6 digit verification code.
- 3) Select the “Continue” button and input the verification code from the email.
- 4) Create your password and log into the system

**NOTE:** Passwords must be at least eight characters and are case sensitive.

If you receive the error “A user with the specified credential could not be found,” reach out to your entity’s Primary Editor, who is responsible for account set up. If there is no Primary Editor, reach out to the DFS Local Government team.

### ***B. Logging Into LOGERX***

- 1) Go <http://logerx.myfloridacfo.gov/> and click User Login.
- 2) For the username, input your email address that is registered in the system.
- 3) Input your password and log into the system

If you receive the error “A user with the specified credential could not be found,” reach out to your entity’s Primary Editor, who is responsible for account set up. If there is no Primary Editor, reach out to the DFS Local Government team.

### ***C. Forgot/Reset Password***

- 1) Go <http://logerx.myfloridacfo.gov/> and click User Login.
- 2) Select “Forgot your password?” on the screen you are directed to, input your email address, and then select the “Send verification code” button. This will send an email with a 6 digit verification code.
- 3) Select the “Continue” button and input the verification code from the email.
- 4) Update your password and log into the system

**NOTE:** Passwords must be at least eight characters and are case sensitive.

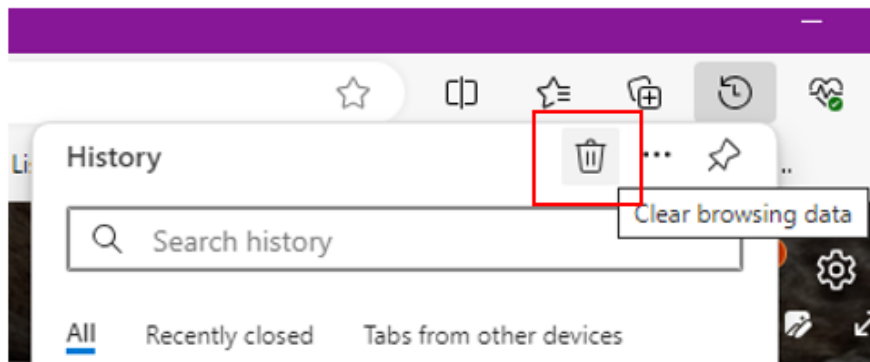


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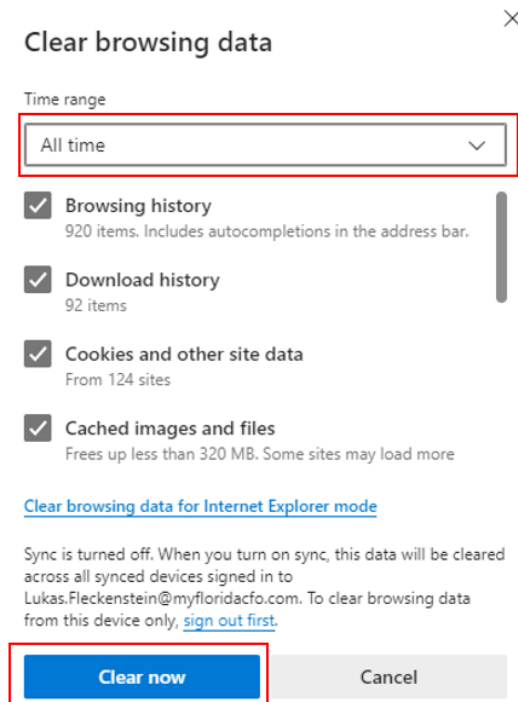
If you receive the error “A user with the specified credential could not be found,” reach out to your entity’s Primary Editor, who is responsible for account set up. If there is no Primary Editor, reach out to the DFS Local Government team.

**What if the LOGERX site does not load?**

You may need to clear your browser history. To do so, click CTRL + H. On the History Tab that appears, click the trash can to clear browsing data.



A new tab will open up. For Time range, select “All time.” Then click “Clear now.” After that, refresh the LOGERX site and the Login page should load.

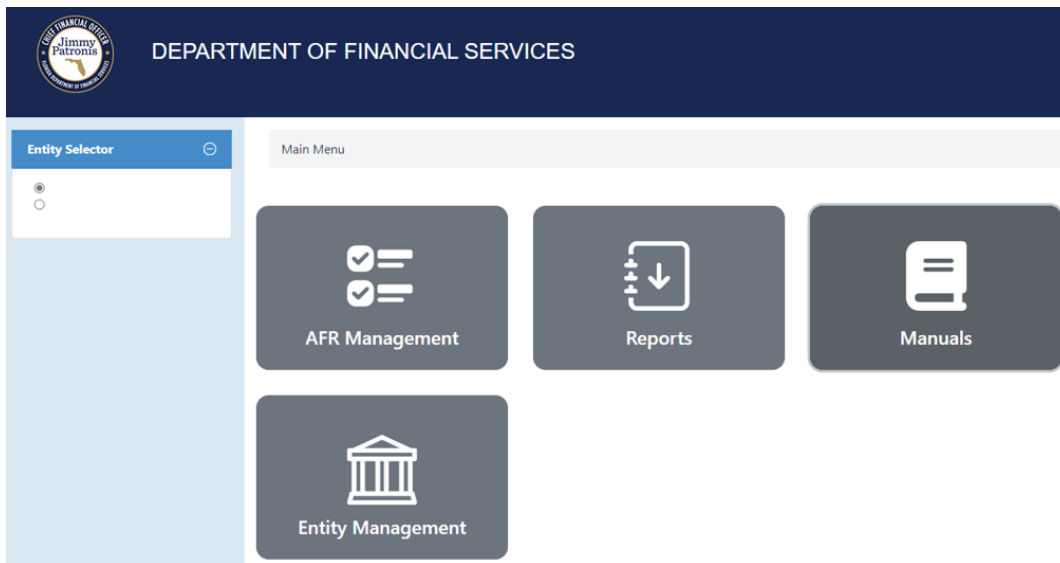




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***D. Main Menu Screen***

**On the Main Menu screen, users assigned to multiple entities must select the appropriate Entity from the left-hand panel Entity Selector.** After selecting your Entity, you can select AFR Management, Entity Management, Reports, or Manuals. AFR Management allows you to view, submit, or modify the Annual Financial Report (AFR). Entity Management allows you to update your contact information and verify your local government staff and access. Reports allows you to view public reports submitted to the Department and generate your own. Manuals holds different resources and information that may assist with AFR submission.



**NOTE:** The Entity Management tile will only be available to Editors.



## SECTION TWO: Entity Management

**On the Main Menu screen, users assigned to multiple entities must select the appropriate Entity from the left-hand panel Entity Selector.** Keeping entity contact information up to date is extremely important. Department staff may need to reach out regarding discrepancies or clarifications. Under Entity Management, you can ensure that information is accurate.

**NOTE:** If you are logged in as a Third-Party user, you will **NOT** have access to Entity Management.

1. From the Main Menu Screen, click on **Entity Management**.



### Create Users

1. Click **Create User**. Enter in the user’s email address in the Email section and wait several seconds; the system will check if the email is already registered. The following screen will appear if the user is not registered in LOGERX.

First Name	Last Name	Title	Email	Report Access	Start	End
Local Government User						
Email:			example@test.com ✓	AFR		
Confirm Email:				Report Access: <input type="checkbox"/> AFR		
First Name:				Access Role: ----		
Last Name:				User Role: ----		
Title:				Only one active primary.		
Phone Number:				Extension:		
<input type="button" value="Create User"/> <input type="button" value="Cancel"/>						

*Note: Red annotations 'a.' and 'b.' are present in the original image. 'a.' points to the Local Government User fields, and 'b.' points to the User Assignment Information fields.*



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- a. Input the new user’s information. The email address input here will be the user’s login name.  
**NOTE:** If the email is already registered in the system, the information will be completed automatically. If it is not, you will be able to fill it in. **Attempting to enter information before the system can complete its check will result in the information being cleared once the check is done.**
- b. Complete the User Assignment Information.
  - 1) **Report Access:** Select the box next to AFR.
  - 2) **Assign Access Role and User Role:** Access Role defines the permissions a user has. The User Role defines who they are. Choose from the following:
    - i. **Editor:** Editors can access and edit the local government’s AFR information regardless of their user role. If the editor is given the User Role of “Primary,” then that person can edit and remove users on this page. The onus of who has access to the AFR and what kind of access they have is on the local government’s Primary Editor. Editors with the User Role of “Secondary” can only access, edit, and submit the AFR.
    - ii. **Third Party:** Third Parties are also able to access and edit the local government’s AFR. However, third-party users will not be able to access the Entity Management section or the Certification section.
    - iii. **Notification:** This is a courtesy Access Role. This user has no access to LOGERX but receives communication from the Department of Financial Service’s Local Government team.
- c. After all necessary information has been completed, the Create User button will turn green. Clicking this will register the new user.

As users are added, their information will be visible under the blue header.

First Name	Last Name	Title	Email	Access Role	Contact Role	Start	End
John	Doe	Director		Editor	Primary	08/04/2022	

After the local government establishes their users and their user access roles, the usernames to access LOGERX will no longer be the Entity ID, but the users’ email addresses.

Registered users will be able to set their password via the “Forgot your password?” link on the login page and the request will be sent to the email address input on LOGERX.

People who are not registered will be unable to request a password reset; **they must reach out to their local government’s Primary Editor or the DFS Local Government team to become an established user in the system.**



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***Deauthorize Users***

To remove a user, click on the user name in the list. The first screen will appear with the user's information, along with three new buttons. Click the "Deauthorize" button to remove the user. The "End" column in the list will be filled in with the date the user was deauthorized.

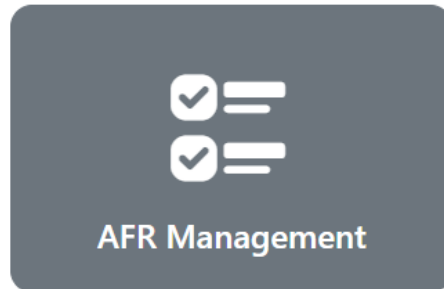
First Name	Last Name	Title	Email	Access Role	Contact Role	Start	End
John	Doe	Director		Editor	Primary	08/04/2022	09/05/2022



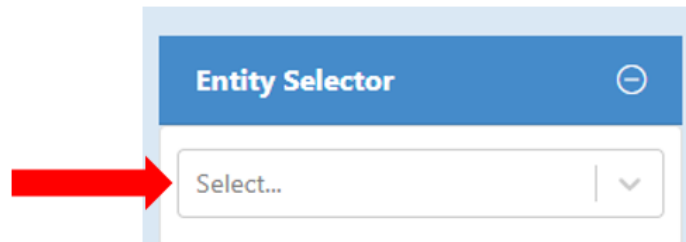


## **SECTION THREE: Annual Financial Report (AFR) Management**

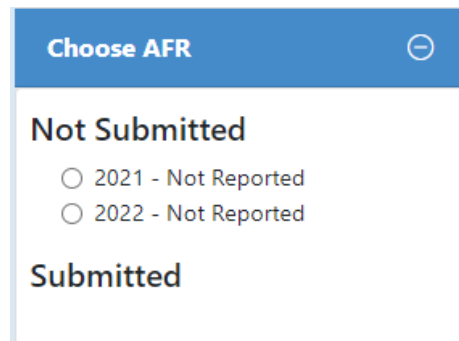
1. From the Main Menu Screen, click on **AFR Management**.



2. If you have access to multiple entites, choose the appropriate entity by searching the entity's name, or searching the Entity ID under **Entity Selector**. Otherwise, your entity will automatically be selected.



3. Click the radio button of the appropriate fiscal year under **Choose AFR**.





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## ***Submission Process Tracker and Current Information***






After the appropriate year is selected, the following information will be displayed on every page in LOGERX.

**Submission Process Tracker** displays each section of the AFR on the left-hand side of the site. Using this, each section required for AFR submission can be accessed. Some pages may be not appear due to the reporting requirements of the Entity Type.

- Summary
- Import AFR Data
- Reports
- Errors
- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt
- Supplemental Information
- Affiliated Entities (Counties and Cities Only)
- Audit
- Certification

Whenever changes are made to the AFR, the option to save or undo the changes will be in the Submission Process Tracker. **To Submit your AFR, you MUST save your progress.** Closing your web browser without saving will erase all unsaved progress.

To navigate to a different fiscal year after editing your AFR, either save or undo any changes made to the AFR you are currently on. Otherwise, the buttons will be greyed out.

If you save while completing the AFR, any errors (  ) or warnings (  ) will appear in the Tracker to give you information. More information is available in the [Errors Section](#) or the AFR Assistance Window (  ) To submit your AFR, each section must be completed properly, which is indicated by  . Additionally, completed sections will move from the Not Completed part of the Submission Process Tracker to Completed. Once your AFR is submitted, sections will be locked (  ).



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**Current Entity** displays general entity information on the right-hand side of the site.

**Current Entity**

- Name:
- Entity Type:
- Entity ID:
- Unit Status:
- Creation Date:
- Contacts:
- Can Report:
- District Type:

**Current AFR** displays information relevant to the AFR currently selected on the right-hand side of the site. This information will update as the AFR is being completed.

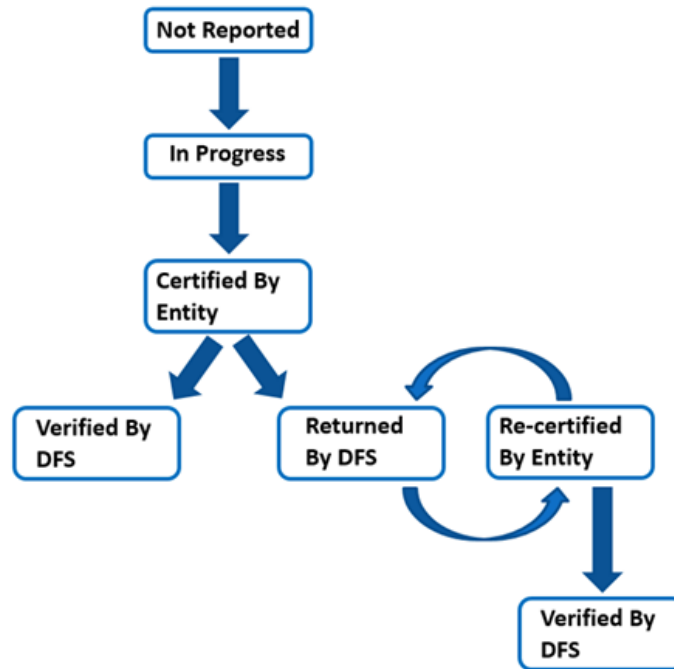
**Current Afr**

- Year:
- Status:
- AFR Received Date:
- Audit:
- Audit Received Date:
- Audit Performed Date:
- Version:
- Balance Sheet:
- Revenues:
- Expenditures:
- Revision:
- JLAC Compliance:



### ***AFR Statuses – Expained***

The default status of the AFR is Not Reported. Once you save your information, the AFR Status is upgraded to In Progress. When you certify and submit your AFR, the status becomes Certified by Entity. After Department staff reconciles the AFR to the provided audited financial statements or Data Element Worksheet, the status will become Verified by DFS. If the AFR does not reconcile to the audited financial statements or Data Element Worksheet, the AFR will be placed in Returned by DFS status until the data can be corrected. The user will then log into LOGERX to correct the incorrect data, resubmit the AFR on the **Certification page**, and the AFR will be in Re-certified by Entity status.





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**AFR Summary Page**

The **History Tab** on the **AFR Summary page** lists comments made by Department staff, bypass requests, and a history of who changed the status of the AFR and when.

**AFR Summary**

History Documents Bypass Requests Auditor Requests

History of events regarding the status of the AFR.

Events for current version			
User	Type	Date	Event Detail
	status	06/20/2022	afr status: Verified by DFS
	status	06/17/2022	afr status: Certified by entity
	status	03/02/2022	afr status: In progress

The **Documents Tab** on the **AFR Summary page** houses the most recent version of the AFR for a fiscal year and the audited financial statements (if applicable) uploaded into LOGERX. It will also show any additional documents submitted, such as community redevelopment agency audits, special district budget variance reports, impact fee affidavits, and impact fee exceptions or waivers.

**AFR Summary**

History Documents Bypass Requests Administration

This will be a list of documents such as audits, waivers etc.

Documents			
Name	Type	Date	Action
<a href="#">Exceptions PDF</a>	Impact Fee Exception	12/21/2022	<a href="#">Delete</a>
<a href="#">Waivers PDF</a>	Impact Fee Waiver	12/21/2022	<a href="#">Delete</a>
<a href="#">Impact Fee Affidavit</a>	Impact Fee Affidavit	12/21/2022	<a href="#">Delete</a>



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The **Bypass Requests Tab** on the **AFR Summary page** will allow you to submit an Account Bypass Request. Submitting a Account Bypass Request will allow the entity to use account codes it would not have access to otherwise.

The screenshot shows the 'Account Bypass Request' interface. At the top, there are tabs for 'History', 'Documents', 'Bypass Requests', and 'Auditor Requests'. The main heading is 'Account Bypass Request'. Below this, there is a dropdown menu for 'Revenue' with a 'Choose Account...' option, and a 'Request bypass' button. To the right, there are four tables: 'Pending Bypass Requests', 'Accepted Bypass Requests', 'Rejected Bypass Requests', and 'Withdrawn Bypass Requests'. Each table has columns for 'Balance Sheet', 'Revenue', and 'Expenditures'. The 'Pending Bypass Requests' table shows a request for account code 312.420 with a 'Withdraw' button. On the far right, there are two information boxes: 'Current AFR' and 'Current Account'. The 'Current AFR' box lists details like Year (2021), Status (Verified by DFS), and Revision (1). The 'Current Account' box provides details for account code 312.420, including its name (Local Option Fuel Tax), code, and a link to 'Read More >>'. Red annotations 'a' through 'g' point to various elements: 'a' points to the account selection dropdown, 'b' points to the 'Request bypass' button, 'c' points to the 'All Account Bypass Requests' table, 'd' points to the 'Pending Bypass Requests' table, 'e' points to the 'Accepted Bypass Requests' table, 'f' points to the 'Rejected Bypass Requests' table, and 'g' points to the 'Withdrawn Bypass Requests' table.

Account	ObjectCode	Requested	Response	Status
312.420		08/17/2022	01/01/1901	PENDING

Balance Sheet	Revenue	Expenditures
	312.420	

Balance Sheet	Revenue	Expenditures
---------------	---------	--------------

Balance Sheet	Revenue	Expenditures
---------------	---------	--------------

Balance Sheet	Revenue	Expenditures
---------------	---------	--------------

- Choose Account** – Select the type of account, either Balance Sheet, Revenues, or Expenditures, and then the desired Account Code. Once the desired Account Code is selected, a description of the code and its applications will appear in a green box on the right-hand side of the site. Clicking Read More >> will show all text related to the specific code.
- Request Bypass** – Once the appropriate Account Code has been selected, click Request bypass to submit it to the Department.
- All Account Bypass Requests** – Any requests made will appear here. It will show the Account Code, the Object Code if applicable, the Request Date, the Department staff's Response Date, and the Status.
- Pending Bypass Requests** – This table shows all requests that are awaiting the Department staff's response. If necessary, a Bypass Request may be withdrawn by clicking the Withdraw button.
- Accepted Bypass Requests** – This table shows all requests the Department staff have accepted for the entity.
- Rejected Bypass Requests** – This table shows all requests the Department staff rejected. Further details and instructions will be sent via email to the entity contact.
- Withdrawn Bypass Requests** – This table shows all requests the entity has withdrawn.



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The **Auditor Requests Tab** on the **AFR Summary Page** will allow you to submit new auditor information if it is unavailable on the Audit Page. **This is to put a CPA Company into the LOGERX system for the Auditor selector on the Audit Page. To allow an individual auditor access to your AFR, it must be done through the [Entity Management](#) tile on the Main Menu.**

- 1) All submitted requests will be shown on the right, as well as their status. Click Request New Auditor to begin the process.

History Documents Bypass Requests **Auditor Requests**

### Auditor Requests

This section is for requesting an auditor firm to be input into the system or to update information for an existing firm. To allow an individual auditor log-in access to your AFR, the Primary Editor must input their information in the Entity Management tile. Please see pages 6-7 of the [LOGERX Manual](#) for instructions.

**Request New Auditor**

**Request Auditor Update**

**All Auditor Requests**

Auditor Name	Requested	Responded	Status

- 2) The tab will change to the following:

History Documents Bypass Requests **Auditor Requests**

### New Auditor Request

Auditor Name:  ⓘ  
Auditor name is required.

Email:  ⓘ  
Email is required.

Phone Number:

**Create Auditor Request**      **Cancel Auditor Request**

Street:

P.O. Box:

City:

County:

State:

Zip Code:

Input the CPA's name, email, and contact information. Click Create Auditor Request to submit it to Department Staff for review. Click Cancel Auditor Request to return to the previous tab.



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***Beginning the AFR Submission Process***

***Import AFR Data***

**NOTE:** The following section provides detailed instructions on how to import your AFR data into LOGERX using an Excel Spreadsheet Template. To manually input information, please skip this section and continue at [Entering Financial Information](#).

- 1) Click on **Import AFR Data** on the Submission Process Tracker.

The screenshot shows a blue header bar with the text "Submission Tracking Process" and a minus sign icon. Below the header, the menu is organized into sections: "Information" (with a red arrow pointing to "Import AFR Data"), "Not Complete" (with a minus sign icon), "Final Step", and "Complete".

- Information**
  - Summary
  - Import AFR Data
  - Reports
  - Errors
- Not Complete**
  - Balance Sheet
  - Revenues
  - Expenditures
  - Long-Term Debt
  - Supplemental Information
  - Affiliated Entities
  - Audit
- Final Step**
  - Certification
- Complete**





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2) The following screen will appear.

Excel

XBRL


**Excel**

**Step 1: Download a Custom AFR Data template** – This will download a customized, entity-specific Excel Sheet to your computer. **Do not make any adjustments to the formatting of the template.**

- There are two options to choose from: A **Blank Template** will download a template with no information in it. This allows input of all relevant information. A **Prior Year's AFR Completed Template** will download a template with information from the prior fiscal year already in it; the information will need to be updated to reflect the current year.
  - After clicking download, an Excel Workbook will be sent to your downloads folder.

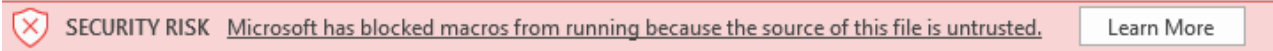


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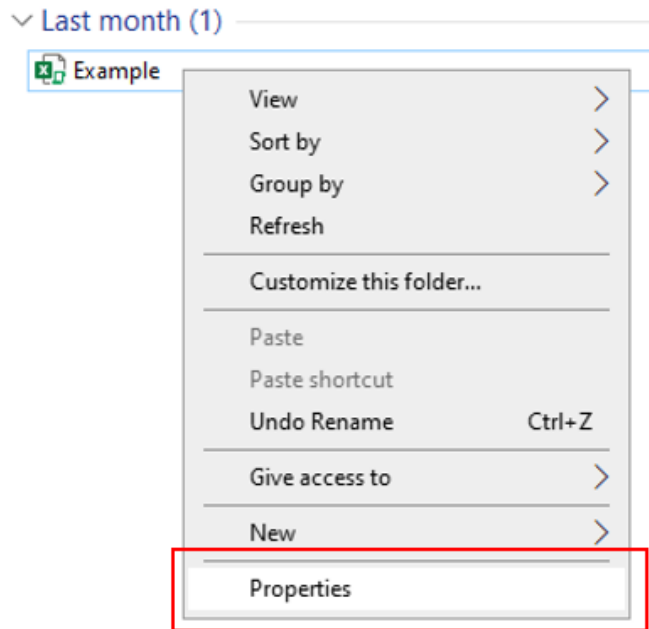
- When the workbook is opened, there will be different sheets available to submit Balance Sheet Items, Revenue, Impact Fees, Expenditures, Audit information, and Affiliates. You must click Enable Editing and Enable Content to input data on the sheet.
  - When submitting financial information, use whole numbers only. **Do not use decimal points.**
  - Cells marked with a  at the end will give more information regarding that specific cell if you hover your mouse over the cell.

**Enabling Macros**

- If, upon opening the Excel Spreadsheet, the following banner is at the top, then the spreadsheet will not work and your information will not upload into LOGERX.



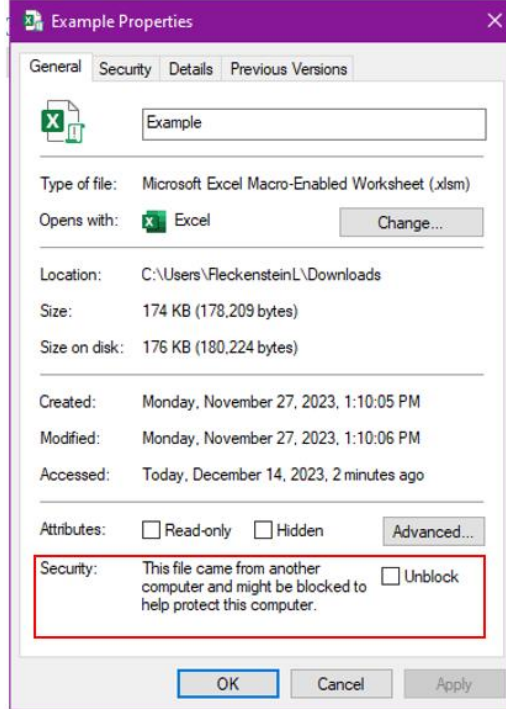
- To enable Macros, close out of the Excel Spreadsheet and open the folder where the spreadsheet is held. Right-click the spreadsheet and click Properties.





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- On the General Tab, click the box next to Unblock at the bottom of the tab in the security section. Click OK, then click Apply. When you open your Excel Spreadsheet again, the macros should be enabled, allowing you to continue.





If you are still unable to enable the macros, there may be a firewall blocking them. Reach out to your IT team for assistance.

**Step 1a: Inputting Balance Sheet and Revenues on the Balance Sheet Tab and Revenue Tab of the Excel AFR Data Template**

- Inputting Balance Sheet and Revenue Items require no additional steps. After selecting the appropriate tab, the information can be input directly into the tables in the appropriate cells.

**Step 1b: Inputting Impact Fees on the Impact Fee Tab of the Excel AFR Data Template**


- When submitting Impact Fees, you must specify a Dwelling and Fee for each code. To do this, click the  next to the desired Impact Fee Code. This will add another row with two (2) additional cells under the Impact Fee Code. Click this button multiple times to add multiple rows.
- Click on the added cell to highlight it and display the drop-down arrow . You will be able to select the **Dwelling Type** in the left cell and the **Fee Type** in the right cell.



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- Ensure that, when inputting financial information, it is entered in the correct cell. **It must be entered in a green row. You will not be able to enter information on a white or blue row.**

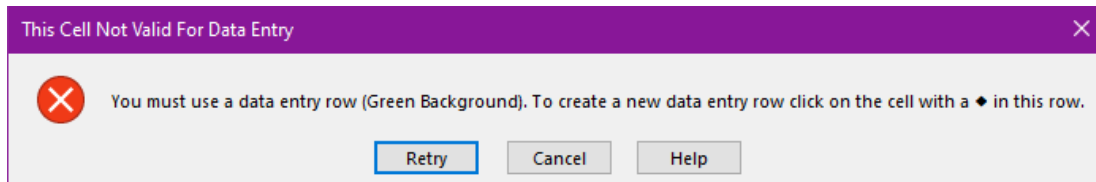
**Step 1c: Inputting Expenditures on the Expenditure Tab of the Excel AFR Data Template**

- When submitting Expenditures, you must specify an Object Code. To do this, click the **◆** next to the desired Expenditure Code. This will add one (1) additional cell under the Expenditure Code. Click this button multiple times to add multiple rows.
- Clicking on the cell will highlight it and display the drop-down arrow . You will be able to select the **Object Code**.
- Ensure that, when inputting financial information, it is entered in the correct cell. **It must be entered in a green row. You will not be able to enter information on a white or blue row.**

**!!!** If the Dwelling/Fee Types or Object Codes are not entered into the Excel Spreadsheet, or the wrong combination of Dwelling/Fee Types or Object Codes are entered, your Impact Fees/Expenditures will not upload into LOGERX. **!!!**

**!!!** If a green row was inserted and does not have any financial information, your Impact Fees/Expenditures will not upload into LOGERX **!!!**

Entering financial information in the incorrect row will generate the following pop up:



**Step 1d: Inputting Audit on the Audit Tab of the Excel AFR Data Template**

- The Audit information and Data Element Worksheet (DEW) information must be completed in LOGERX after the Excel Spreadsheet has been uploaded. The instructions for inputting the Audit or DEW information can be found in the [Audit section](#) of this manual.

**Step 1e: Inputting Supplemental Information on the Supplemental Tab of the Excel AFR Data Template**

- Input the Population of your local government entity
  - **NOTE: If this is not applicable to your reporting, you must input 0.**



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**NOTE:** The following are only requirements for Special Districts:

- Under the **Compensation Table**, input the number of employees and contractors as well as their compensation. If this is not applicable to your reporting, you **must** input 0.
- Under the **Projects Table**, input the name of the construction project, the amount spent on the project for the current fiscal year, and the total approved budget. Only projects with a total approved budget of \$65,000 or greater are required to be reported. If there are no applicable projects to report, you **must** select the No Projects checkbox.
  - The **Approved Budget** refers to the total cost of the project for its lifetime.
  - The **Expenditure** refers to the cost of the project for the current fiscal year.

**NOTE:** The following are only requirements for Independent Special Districts:

- Under the **Millage Rate Table**, input the Category. Then either input the Rate **OR** the Minimum and Maximum. **DO NOT** complete both. Ensure that the correct information is being entered under the correct Rate Type (either Percent or Flat).
- The **Special Assessment Table** is completed the same way as the Millage Rates Table.
- Under the **Bonds Table**, input the Series Name, the Earliest Maturity Date, the Latest Maturity and the full Amount due in the proper cells. Ensure they are being entered under the correct type (either Ad Valorem or Non-Ad Valorem).

**NOTE:** The Earliest Maturity and Latest Maturity Dates can be the same date if the bond does not have Earliest and Latest Maturity Dates.

**Step 1f: Inputting Long-Term Debt on the Long-Term Debt Tab Excel AFR Data Template**

- Debt is used to record a formal long-term debt balance. This could include but is not limited to notes, bonds, claims, and judgments. For AFR purposes, please exclude the following: compensated leave absences, other postemployment benefits (OPEB) liability, unscheduled landfill closure liability, pensions, prepayments made after the close of the fiscal year being reported, and current portion of the long-term debt (amount due within 1 year).

**NOTE:** A value must be entered into this field that is **equal to zero (0) or greater**. No negative numbers may be entered.



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**Step 1g: Inputting Affiliates on the Affiliates Tab of the Excel AFR Data Template**

**NOTE:** If there are no Affiliates reported for your entity, this page will be unavailable.

- For all Affiliates, select the reporting type using the drop-down arrow .
- If the affiliated entity is not a component unit (NONCOMPO) or an independent component unit (INDEPEND), you will not need to input any additional information.
- If the affiliated entity is a component unit (ZEROREPT, BLENDED, DISCRETE), input the Assets, Deferred Outflow, Total Liabilities, Deferred Inflow, Fund Balances, Total Revenue, Total Expenditures, and Total Debt. A value must be entered into these fields, even if that value is 0.

**Step 1h: Inputting Affiliates Supplemental Information on the Affiliates Supplemental Tab of the Excel AFR Data Template**

**NOTE:** If there are no Affiliates reported for your entity, this page will be unavailable.

- Under the **Compensation Table**, input the number of employees and contractors as well as their compensation for each Affiliated Entity.
- Under the **Projects Table**, input the name of the construction project, the amount spent on the project for the current fiscal year, and the total approved budget for each Affiliated Entity. Only projects with a total approved budget of \$65,000 or greater are required to be reported. If there are no applicable projects to report, you **must** select the No Projects checkbox.
  - The **Approved Budget** refers to the total cost of the project for its lifetime.
  - The **Expenditure** refers to the cost of the project for the current fiscal year.

**Step 2: Upload AFR Data to create an AFR version**

Once the custom AFR Data Template is complete, select the information to upload into LOGERX.

Step 2: Upload a Completed AFR Template  
Select the applicable box to upload by page or All to upload all pages

Balance Sheet  Revenues  Impact Fees  Expenditures  
 Long Term Debt  Supplemental Information  Affiliate Entities  
 Affiliates Supplemental  Audit  All




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You may upload all the information as a package, or as individual pages. The green upload button will be available once the upload page or package is selected via the check box(es). Select the upload button and, when the pop-up appears, select the Excel sheet that was downloaded, completed, and saved to your computer from Step 1.

**Optional: Download a Partially Completed AFR for additional editing, or a complete one for your records**

Optional: Download a Partially Completed AFR for additional editing, or a complete one for your records

Excel       PDF       XBRL

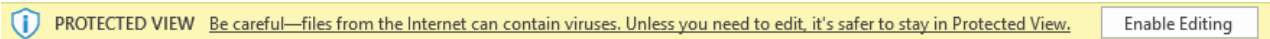


At any point during the AFR completion process, the information that has been uploaded into LOGERX can be downloaded, whether the information is manually input direct into the site or uploaded via Excel sheet or XBRL instance.

**HELP!!! The Excel Data Template isn't working! What do I do?**

There are several reasons why the excel sheet may not be working. Here are a few of the common issues:

- Have the macros been enabled?
  - The file may have opened in Protected View. There will be a yellow bar at the top of the excel sheet. First, click Enable Editing. Then click Enable Macros.



- Is it a security risk?
  - Some computers have firewall settings that will not allow the macros to properly run. Contact your IT department to see if they can assist.

**!!! Uploading the Excel Data Template is NOT the same as submitting your AFR. Once the Excel Data Template is uploaded, any outstanding items MUST be completed, and the AFR Certified on the Certification page. !!!**



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***Entering Financial Information***

All entities must report information regarding Balance Sheet Items, Revenues, and Expenditures. If information is not entered via the AFR Data Template, it can be manually input into LOGERX using the following instructions.

- 1) Select the appropriate section to complete.

Submission Tracking Process ⊖

Information

- Summary
- Import AFR Data
- Reports
- Errors

Not Complete

- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt
- Supplemental Information
- Affiliated Entities
- Audit

Final Step

- Certification

Complete

- 2) Each page has multiple tabs. The **Instructions Tab** in each section gives an overview of applicable statutes and guidelines on completing each section.

Instructions
Expenditures

Use this screen to enter expenditure balances by account code and fund group. Use the box to the right to add, delete, and import lines of expenditure data. To update an existing line of expenditure data, select the icon in the edit column beside the appropriate row. Fields will only allow whole numbers (no decimals).

Before the system will allow you to submit your AFR, you must check the "Done Entering Expenditures" checkbox. This is still true if you have checked the "No Expenditures" checkbox. If the "Done Entering Expenditures" checkbox is not checked at the time you submit the AFR, you will receive an error message and the AFR will not submit.

Depending on the selected section, clicking on either **Balance Sheet Page** (which include the Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Fund Balances tabs), **Revenues Page** (which include the Revenues and Impact Fees Tabs), or **Expenditures Page** will change the view of the tab to the applicable table. This is where the monetary information will be submitted.






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3) When the appropriate tab is selected, the following table will appear.

f.  No Expenditures  Done g.

Account Code	Governmental					Proprietary	
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Se
	\$0	\$0	\$0	\$0	\$0	\$0	
511.00 - Legislative							
10 - Personnel Services							

b. c. d. e.

- a. **Account Code** – Click the  button next to Account Code. This will generate a pop-up to search for **Accounts** by the code or the name.
- i. **Balance Sheet Items** and **Revenues** will only need to be reported by Account Codes.

Adding new account x

Accounts:

- ii. **Impact Fees** require Account Codes, Impact Fee Dwelling Types, and Impact Fee Schedules.

Adding new account x

Accounts:

Impact Fee Dwelling Types:

Impact Fee Schedules:



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iii. **Expenditures** require Account Codes and Object Codes.

Adding new account x

Accounts:

Object codes:

Select the Account Code you require from the drop-down menus. Click **Add** to submit it or **Cancel** to close out of the pop-up.

- b. **Expand/Collapse** – Click the  button to show or hide the Object Codes and Impact Fee Dwelling Types/Impact Fee Schedules associated with a specific Account Code. This button is not available for Revenues or Balance Sheet Items.
- c. **Add Object Code** – Click the  button to add additional Object Codes and Impact Fee Dwelling Types/Impact Fee Schedules associated to the same Account Code. This button is not available for Revenues or Balance Sheet Items.
- d. **Remove Account Code** – Click the  button to remove an Account Code. Clicking this button next to an Object Code or an Impact Fee Dwelling Types/Fee Schedules will remove that specific sub-code without removing the Account Code itself.
- e. **Input Financial Information** – Once an Account Code has been added to the table, click the space under the appropriate category. The section selected will change to a green box.
- Financial Information must be entered as whole numbers. Decimal points will not be accepted.
  - To enter in a negative, add the minus sign (-) first, then enter numbers.
- f. **No Finances** – The name of this button will change based on the section being edited. It could read No Balance Sheet Items, No Revenues, or No Expenditures. This must be checked if the entity has no finances in the section for the reporting period.
- You will be unable to select No Revenues if there are either Revenues OR Impact Fees to report.
- g. **Done** – This checkbox must be checked for each section before the system will allow you to enter information in the Audit screen (you can't certify the AFR until this box is



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checked). Once all the Account Codes have been entered for the fiscal year, select **Done**.

**NOTE:** The system will not allow you to edit lines if the **Done** box is checked. You must uncheck the box in order to make changes.

**NOTE:** If you do not have access to a code required for submission, you can submit a Bypass request. This will send an email to Department staff. Please see [Bypass request section](#).



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***Long-Term Debt***

Debt is used to record a formal long-term debt balance. Long-term debt does not include the amount due within the current fiscal year.

1) To get started, click on **Long-Term Debt** in the Submission Process Tracker.

Submission Tracking Process ⊖

Information

- Summary
- Import AFR Data
- Reports
- Errors

Not Complete

- Long-Term Debt
- Supplemental Information
- Affiliated Entities
- Audit

Final Step

- Certification

Complete

- Balance Sheet
- Revenues
- Expenditures

2) The next screen will appear:

Post the amount of outstanding long-term debt as of the fiscal year-end. Section 218.32(2)(b), Florida Statutes, defines long-term debt as "any agreement or series of agreements to pay money, which, at inception, contemplate terms of payment exceeding 1 year in duration".

**For AFR purposes, please exclude the following in the calculation of Long-Term Debt**

- Compensated leave absences
- Other postemployment benefits (OPEB) liability
- Workers' compensation
- Unscheduled landfill closure liability
- Pensions, prepayments made after the close of the fiscal year being reported
- Current portion of the long-term debt (amount due within 1 year)

**For AFR purposes, please include the following in the calculation of Long-Term Debt:**

- Any bond discounts
- Any bond premiums

NOTE: If the entity has no outstanding long-term debt as of the fiscal year-end, you must enter 0.

This amount does not include the amount due within one year.



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<p>Include the following Items in your Long-Term Debt Calculation</p> <ul style="list-style-type: none"> <li>- Revenue Bonds</li> <li>- Loans Payable</li> <li>- General Obligation Bonds</li> <li>- Arbitrage Rebate</li> <li>- Capital Leases</li> </ul>
--

<p>Do <b>NOT</b> include the following Items in your Long-Term Debt Calculation</p> <ul style="list-style-type: none"> <li>- Compensated Absences</li> <li>- OPEB Liability</li> <li>- Closure Liability</li> <li>- Unschedule Claims</li> </ul>
--

After adding the applicable items, subtract the Amount Due in One Year. A value must be entered into this field that is **equal to zero (0) or greater**. No negative numbers may be entered.

***Supplemental Information***

1) Click on **Supplemental Information** in the Submission Process Tracker.

Submission Tracking Process ⊖

Information

- Summary
- Import AFR Data
- Reports
- Errors

Not Complete

- Supplemental Information
- Affiliated Entities
- Audit

Final Step

- Certification

Complete

- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt



2) The **Population Tab** requires the estimated population for your entity.

<b>Population</b>	<b>Upload Exceptions</b>	<b>Upload Waivers</b>
<b>Population:</b> <input style="width: 150px; height: 20px;" type="text" value="27,732"/>		



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- 3) The **Upload Exceptions Tab** and the **Upload Waivers Tab** are used to fulfill [163.31801\(13\)\(e\), F.S.](#), which requires local governments to report “each exception or waiver provided for construction or development of housing that is affordable.” You will only be allowed to upload PDF documents. These documents will be housed in the Documents tab on the [AFR Summary](#) page. If the wrong document was uploaded, it can be deleted there.

Population    Upload Exceptions    Upload Waivers	Population    Upload Exceptions    Upload Waivers
<input type="checkbox"/> Would you like to upload a PDF version of your Impact Fee Exceptions?	<input type="checkbox"/> Would you like to upload a PDF version of your Impact Fee Waivers?
<input type="checkbox"/> I have no Impact Fee Exceptions	<input type="checkbox"/> I have no Impact Fee Waivers

To upload your Impact Fee Exceptions/Waivers, click the green box on the appropriate tab and upload the PDF. A pop-up will state if the file upload was successful. If there are no Impact Fee Exceptions/Waivers, click the box “I have no Impact Fee Exceptions/Waivers” on the appropriate tab.

- 4) The **Upload Affidavit Tab** is used to upload your Impact Fees Affidavit. This tab will only appear after Impact Fees have been input in the Revenue section.

Population	Upload Exceptions	Upload Waivers	Upload Affidavit
------------	-------------------	----------------	------------------

Local Governments who report Impact Fees must upload an affidavit signed by its chief financial officer.  
 Please upload your signed affidavit required per 163.8101(8), F.S.

Upload your signed affidavit.

To upload your Impact Fee Affidavit, click the green box and upload the PDF. A pop-up will state if the file upload was successful. If Impact Fees are reported, the Impact Fee Affidavit is required.

**Supplemental Information for Special Districts**

All Independently Reported Special Districts have additional tabs on the Supplemental Information page to meet the reporting requirements in [218.32\(1\)\(e\)2-5, F.S.](#)

- 1) The **Upload Variance Tab** allows Special Districts to submit a budget variance report if the Special District amends a final adopted budget under [189.016\(6\), F.S.](#) The PDF of the budget variance report must be uploaded prior to being able to submit the AFR. These documents will be housed in the Documents tab on the [AFR Summary](#) page. If the wrong document was uploaded, it can be deleted there.



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Population Upload Exceptions Upload Waivers Upload Variance Other

Per 218.32(1)(e)3., F.S., any district amending a final adopted budget must include a budget variance report. Would you like to upload a budget variance report?

Upload your Budget Variance Report.

No applicable budget variance report

To upload your Budget Variance Report, click the green box and select the appropriate PDF from your files. A pop-up will state if the file upload was successful. If there is no Budget Variance Report, click the box next to “No applicable budget variance report.”

2) The **Other Tab** has additional Sub-Sections for Special Districts to complete.

**NOTE:** Dependent Special Districts who report their AFR independently (and audit, if applicable), will not have the sub-sections Millage Rates, Special Assessments, and Bonds. Only Independent Special Districts, as defined in [189.012\(3\), F.S.](#), are required to report those data elements.

3) The **Compensation Sub-Section** allows a Special District to input the total number of employees, contractors, and their compensation into the table.

**NOTE:** The employee pay period is for **employees only**. Per [218.32\(1\)\(e\)2.a., F.S.](#), a dependent special district or an independent special district shall specify the total number of district employees compensated in the **last pay period** of the district’s fiscal year being reported. This box is used to define what, exactly, that last period is.

Population Upload Exceptions Upload Waivers Upload Variance Other

Supplemental Information for Independently Reported Entity

Compensation Construction Projects Millage Rates Special Assessments Bonds

	Employee	Contractor
Number of Individuals		
Compensation Earned Or Awarded		

Choose an employee pay period

Unspecified Pay Period

Weekly Pay Period

Bi-Weekly Pay Period

Semi-Monthly Pay Period

Monthly Pay Period

**NOTE:** A value must be input – even if that value is zero (0).



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- 4) The **Construction Projects Sub-Section** allows a Special District to report each construction project over \$65,000 the Special District approved for the fiscal year. Upon right-clicking the dark blue header and clicking the “Add new row” button, the following fields will populate:

Population    Upload Exceptions    Upload Waivers    Upload Variance    Other

---

Supplemental Information for Independently Reported Entity

Compensation    **Construction Projects**    Millage Rates    Special Assessments    Bonds

Per 218.32(1)(e)2.e., F.S., Special Districts must report construction projects that have a total approved cost of \$65,000 for the fiscal year being reported and the total expenditures for the project.

No Construction Projects

		Construction Project ▲	Expenditure	Approved Budget

By right-clicking the dark blue header and clicking the “Add new row” button again, multiple projects can be added. Clicking the icon will delete the row. If there are no construction projects that meet the requirements for reporting, you **must** select the “No Construction Projects” checkbox in order to submit your AFR.

**NOTE:** While the Special District may not spend over \$65,000 on a project in the given fiscal year, it must still be reported if the total approved budget of the project is over \$65,000.

- For example, a project to repair roads is approved with a total budget of \$70,000. In the 2022 fiscal year, the Special District spends \$15,000 on the project. On the AFR, the Special District must state the project name and report the \$15,000 in the Expenditures column and \$70,000 in the Approved Budget column.

Once a row is properly completed, the icon will change to the icon, and the red outlines will disappear.





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- 5) The **Millage Rates Sub-Section** allows Independent Special Districts who impose ad valorem taxes (Revenue Account Code 311.000) to report the millage rate or rates imposed by the district. Upon right-clicking the dark blue header, click either “Add Flat Row” or “Add Percent Row,” and the following fields will populate:

Population    Upload Exceptions    Upload Waivers    Upload Variance    Other

Supplemental Information for Independently Reported Entity

Compensation    Construction Projects    **Millage Rates**    Special Assessments    Bonds

Per 218.32(1)(e)4., F.S., Special Districts that impose ad valorem taxes must report the millage rate or rates imposed by the district.

	Rate Type	Rate Category	Rate	Minimum	Maximum
	Millage Rate Flat				
	Millage Rate Percent				

By right-clicking the dark blue header, click either “Add Flat Row” or “Add Percent Row,” and multiple millage rates can be added. Clicking the icon will delete the row.

The Rate Category data field is used as an identifier between different rates (for example, a Category could be a Property Tax or a Sales Tax).

Next, the Special District will then input either a flat rate in the Rate data field **or** a range in the Minimum and Maximum data fields.

**NOTE:** If calculating by Percent, the columns will change the input number to the appropriate percentage. For example, entering 4 into the box will equate to 400%. Entering .2 into the box will equate to 20%.

Once a row is properly completed, the icon will change to the icon, and the red outlines will disappear.

- 6) The **Special Assessments Sub-Section** allows Independent Special Districts who impose special assessments (Revenue Account Code 325.xxx) to include the rate or rates imposed by the district. Upon right-clicking the dark blue header, click either “Add Flat Row” or “Add Percent Row,” and the following fields will populate:

Population    Upload Exceptions    Upload Waivers    Upload Variance    Other

Supplemental Information for Independently Reported Entity

Compensation    Construction Projects    Millage Rates    **Special Assessments**    Bonds

Per 218.32(1)(e)5., F.S., Special Districts that impose special assessments must report the rate or rates imposed by the district.

	Rate Type	Rate Category	Rate	Minimum	Maximum
	Special Assessment Rate Flat				
	Special Assessment Rate Percent				

By right-clicking the dark blue header, click either “Add Flat Row” or “Add Percent Row,” and multiple special assessments can be added . Clicking the icon will delete the row.





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The Rate Category data field is used as an identifier between different rates (for example, a Category could be Sewer or Water lines).

The Special District will then input either a flat rate in the Rate data field **or** a range in the Minimum and Maximum data fields.

**NOTE:** If calculating by Percent, the columns will change the input number to the appropriate percentage. For example, entering 4 into the box will equate to 400%. Entering .2 into the box will equate to 20%.

Once a row is properly completed, the  icon will change to the  icon, and the red outlines will disappear.

- 7) The **Bonds Sub-Section** allows Independent Special Districts who have outstanding bonds to report the terms and total amount of those bonds. Upon right-clicking the dark blue header and clicking the “Add new row” button, the following fields will populate:

Population   Upload Exceptions   Upload Waivers   Upload Variance   Other




---


Supplemental Information for Independently Reported Entity

Compensation   Construction Projects   Millage Rates   Special Assessments   **Bonds**

Per 218.32(1)(e)4.-5., F.S., Special Districts that impose ad valorem taxes and special assessments must report the total amount of outstanding bonds and the terms of such bonds.



No Bonds

	Bond Type ▲	Bond Series ▲	Earliest Maturity ▲	Latest Maturity ▲	Amount
					

By right-clicking the dark blue header and clicking the “Add new row” button again, multiple projects can be added. Clicking the  icon will delete the row.

The Special District must input the Bond Type (Ad Valorem or Non Ad Valorem), the Bond Series, the Earliest Maturity date, the Latest Maturity date, and the total outstanding Amount of the bond. The Earliest Maturity date and the Latest Maturity date can be the same date.

If there are no bonds that meet the requirements for reporting, select the “No bonds” checkbox in order to submit your AFR.

Once a row is properly completed, the  icon will change to the  icon, and the red outlines will disappear.



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***Affiliated Entities***

If an affiliated entity is determined to be a component unit as defined by Generally Accepted Accounting Principles, you will then be asked to enter their reporting type and total revenue, expenditure, and long-term debt balances if applicable.

**NOTE:** If an affiliated entity is not a component unit, it is understood that the entity who is not a component unit will be independently reported for the fiscal year.

- 1) Click on **Affiliated Entities** in the Submission Process Tracker.

Submission Tracking Process ⊖

- Information
- Summary
- Import AFR Data
- Reports
- Errors
- Not Complete
- Affiliated Entities
- Audit
- Final Step
- Certification
- Complete
- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt
- Supplemental Information

- 2) The **Instructions Tab** on the **Affiliated Entities Page** provides information regarding submission.

**Affiliated Entities**

Instructions Affiliated Entities

To input Component Unit information, please follow the prompt for each affiliated entity listed in the Affiliated Entities tab and identify whether or not the entity is a component unit. If the entity is a component unit, please select the reporting type for the selected Fiscal Year of this AFR.

You will be prompted to enter total assets, liabilities, revenues, expenditures, and long-term debt amounts only for those component units who are blended or discretely reported. Component Units with zero revenues and expenditures are still required to enter the total assets, liabilities, and long-term debt.

To set up a new Component Unit, contact the Department of Financial Services' Bureau of Financial Reporting, Local Government Section at (850) 413-5571 or email your request to [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)

NOTE: The Reporting Type for Community Redevelopment Agencies (CRAs) should be based on the information from the Reporting Entity(ies) section in the Notes of the primary government. The Reporting Type for the CRA should not be based on if the CRA had an independent audit per 163.387, F.S.



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- 3) The **Affiliated Entities Tab** allows submission of the Affiliated Entity’s information. All affiliated entities will be listed in the table.

**Affiliated Entities**

Instructions    Affiliated Entities

		Affiliated Entities Totals							
Affiliated Entities	Reporting Type	Assets	Deferred Inflow	Liabilities	Deferred	Fund Balances	Revenue	Expenditures	Debt

Under Reporting Type, choose from either Not a Component Unit, Blended in Primary Report, Independently Reported, Discretely Reported, or Zero Revenues and Expenditures.

If the affiliated entity is Not a Component Unit or is an Independently Reported Component Unit, you will not need to input any additional information.

If the affiliated entity is a component unit, input the Assets, Deferred Inflow, Liabilities, Deferred Outflow, Fund Balances, Total Revenues, Total Expenditures, and Total Debt. A value must be entered into this field that is **equal to zero (0) or greater**.

The primary government may need to input additional information, like Compensation, Construction Projects, or Budget Variance, for an affiliated entity that is a component unit. If this additional information is required, a Supplemental button will populate under the Affiliated Entities table once the Reporting Type has been selected. For instructions on submitting this information, please see [Supplemental Information for Special Districts](#).

**NOTE:** If the Special District is a Community Redevelopment Agency (CRA), the Reporting Type should reflect the Reporting Type listed in the Notes section of the primary government’s audit; this should not reflect if the CRA has an independent audit as required per [163.387\(8\)\(a\), F.S.](#) See the next section for more information on CRAs.



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**Community Redevelopment Agencies**

Community Redevelopment Agencies are separately identified at the bottom of the **Affiliated Entities** page due to the changes in [163.387\(8\), F.S.](#) and [218.32 \(3\)\(b\), F.S.](#) These updates state that each community redevelopment agency with revenues or a total of expenditures and expenses in excess of \$100,000, as reported on the trust fund financial statements, shall provide a financial audit each fiscal year by an independent certified public accountant or firm by their primary government to the Department.

**Audit Information**

**Community Redevelopment Agencies**

Per 218.32(3)(b), Community Redevelopment Agencies that meet a revenue or expenditure balance threshold are required to submit an independently audited financial statement to their primary government. Also, the primary government must provide a copy of their Community Redevelopment Agencies' audited financial statement with their AFR. If an audit is completed, you will be prompted to supply firm and completion information. Copies of any uploaded audits will be available on the Documents Tab on the AFR Summary Screen.

Was an audit performed?

Yes  No

- 1) If an audit was required due to the revenue and expenditure balances reported (pursuant to [163.387\(8\), F.S.](#) and [218.32 \(3\)\(b\), F.S.](#)) you will need to click **Yes**. If an audit was not required, click **No**.

**NOTE:** You will not be allowed to select “No” to the question “Was an audit performed?” if an audit was required.

- 2) If **Yes** was selected, the following information will populate.

**Audit Information**

**Community Redevelopment Agencies**

Per 218.32(3)(b), Community Redevelopment Agencies that meet a revenue or expenditure balance threshold are required to submit an independently audited financial statement to their primary government. Also, the primary government must provide a copy of their Community Redevelopment Agencies' audited financial statement with their AFR. If an audit is completed, you will be prompted to supply firm and completion information. Copies of any uploaded audits will be available on the Documents Tab on the AFR Summary Screen.

Was an audit performed?

Yes  No

Audit Completion Date

Choose Auditor...

**Auditor Information**

Firm Name	Zip Code	Phone	Address

Would you like to upload a PDF version of your CRA's audit?

I will send you my Audit PDF

**AFFILIATED\_ENTITY**

- File Name:
- Uploaded:



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- a) **Audit Completion Date** – Input the audit completion date. The correct audit completion date is the date under the signature of the auditor/audit firm.
- b) **Choose Auditor** – Search for the CPA Firm by typing in the auditor’s name or zip code. When the correct auditor is selected, the auditor’s contact information will automatically populate.

**NOTE:** If the auditor is not listed, an Auditor Request can be submitted. Please see the [Auditor Request section](#) for more information.

- c) **Submit Audit** – Click the green button to upload a PDF copy of the CRA’s audit. Once uploaded, it will be available for view on the **Documents** tab on your [AFR Summary](#) page. If the wrong document was uploaded, it can be deleted there.

**NOTE:** If the audit will be sent via email to [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com), click the “I will send you my Audit PDF” box.

Once the audit is uploaded, the primary government must input the required supplemental information for the Community Redevelopment Agency. See [Supplemental Information for Special Districts](#) for instructions on how to submit the information.



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***Audit***

The Audit section of the AFR will need to be completed before the AFR can be submitted. The Done box in both the Revenues and Expenditures sections must be checked in order to complete the Audit section. The revenue and expenditures amounts entered will determine if an audited financial statement is required for the reported year.

- 1) Click on **Audit** in the Submission Process Tracker.

**Submission Tracking Process** ⌵

Information

- Summary
- Import AFR Data
- Reports
- Errors

Not Complete

- Audit

Final Step

- Certification

Complete

- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt
- Supplemental Information
- Affiliated Entities

LOGERX will automatically determine if an audit is required. If an audit is not required and was not performed, continue to the [Data Element Worksheet section](#) for instructions.



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1) The next screen will appear if all information has been properly submitted:

Pursuant to Section 218.32(1)(d), Florida Statutes, governments that meet a revenue and expenditure balance threshold are required to submit an independently audited financial statement with their AFR. The completion date of the financial audit would be the date that the CPA firm signs off on the audited financial statements. If an audit is completed, you will be prompted to supply firm and completion information. If an audit is not required, you will be prompted with the Auditor General's Data Element Worksheet which is required pursuant to Section 218.32(1)(e), Florida Statutes.

The Florida Department of Financial Services requires an audit to be submitted and encourages the audit to be submitted electronically and in PDF format. You can upload the audit directly into LOGER by selecting "Upload Audit" below where it can be accessed on the Documents Tab on the AFR Summary Screen, or you can supply the PDF of the audit or a web link to the audit by emailing us at localgov@myfloridacfo.com.

To successfully submit the AFR, either the audit information or the Data Element Worksheet must be completed.

This AFR requires an audit.  
 Reason: All counties require an Audit.

Auditor information

Audit Completion Date <input style="width: 90%;" type="text"/>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px;">                     *Choose Auditor...                 </div> <span style="color: red; font-weight: bold; font-size: 1.2em;">b.</span> </div> <p style="font-size: 0.8em; margin-top: 5px;">*If unable to locate the CPA firm or address, please submit a CPA Firm Bypass Request from the Bypass Tab on the Summary Page.</p> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 0.8em;"> <thead> <tr> <th style="width: 20%;">Firm Name</th> <th style="width: 10%;">Zip Code</th> <th style="width: 20%;">Phone</th> <th style="width: 50%;">Address</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Firm Name	Zip Code	Phone	Address				
Firm Name	Zip Code	Phone	Address						

c.  Would you like to upload a PDF version of your audit?

I will send you my Audit PDF

AUDIT

- File Name:
- Uploaded:

- a) **Audit Completion Date** – Input the audit completion. The correct audit completion date is the date under the signature of the auditor/audit firm.
- b) **Choose Auditor** – Search for the CPA Firm by typing in the auditor’s name or zip code. When the correct auditor is selected, the auditor’s contact information will automatically populate.
 

**NOTE:** If the auditor is not listed, an Auditor Request can be submitted. Please see the [Auditor Request section](#) for more information.
- c) **Submit Audit** – Click the green button to upload a PDF copy of your audit. Once uploaded, it will be available for view on the **Documents** tab on your [AFR Summary](#) page. If the wrong document was uploaded, it can be deleted there.
 

**NOTE:** If the audit will be sent via email, click the “I will send you my Audit PDF” box.





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**Data Element Worksheet (DEW)**

If an audit was not performed and DEW was selected to the question “Was an audit performed?” the next screen will appear.

- Below is the Auditor General’s Data Element Worksheet. Its completion is required pursuant to statute if the independently audited financial statements were not required. The AFR cannot be submitted without the completion of the independent auditor information (above) or the Auditor General’s Data Element Worksheet.

An audit is not required at this time.  
 You must report a Data Element Worksheet (DEW) or if you have an audit done, then it can be reported instead.

Was an audit performed?

Yes    No

Account Code	Included Funds	Amount
<b>Assigned and Unassigned Fund Balances (2 items)</b>		
Assigned Fund Balance	Governmental	
Unassigned Fund Balance	Governmental	
		\$0
<b>(13 items)</b>		
Restricted Net Position	Proprietary	
Cash and Investments	Governmental	
Cash and Investments	Proprietary	
Current Liabilities	Governmental	
Current Liabilities	Proprietary	
Long Term Debt	Governmental	
Total Revenues	Governmental	
Intergovernmental Revenues	Governmental	
Intergovernmental Revenues	Proprietary	
Total Operating Revenues	Proprietary	
Total Expenditures	Governmental	
Debt Service Expenditures	Governmental	
Total Operating Expenses	Proprietary	
		\$0

All fields must be complete in order to submit. Any whole number is valid, including zero and negatives.  
 Please direct questions regarding the information required in this page to the Auditor General’s office:  
 Phone: (850) 487-9301  
 Email: flaudgen\_localgovt@aud.state.fl.us

Any questions or to report issues in functionality of this page should be directed to the Local Government team:  
 Phone: (850) 413-5571  
 Email: localgovt@myfloridacfo.com



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2) Click the fields in the **Amount** column to the right of the data elements to input amounts. **An amount must be entered in each section, even if it is zero (0).**

Account Code	Included Funds	Amount
▼ Assigned and Unassigned Fund Balances (2 items)		
Assigned Fund Balance	Governmental	
Unassigned Fund Balance	Governmental	
		\$0
▼ (13 items)		
Restricted Net Position	Governmental	
Cash and Investments	Governmental	
Cash and Investments	Proprietary	
Current Liabilities	Governmental	
Current Liabilities	Proprietary	
Long Term Debt	Governmental	
Total Revenues	Governmental	
Intergovernmental Revenues	Governmental	
Intergovernmental Revenues	Proprietary	
Total Operating Revenues	Proprietary	
Total Expenditures	Governmental	
Debt Service Expenditures	Governmental	
Total Operating Expenses	Proprietary	
		\$0

3) The definition of each data element and how to calculate each data element will appear on the far right in a green box. Click [Read More >>](#) to see the full text.

**Current Account**

- Name: Restricted Net Position
- Code: 910004
- Doc: The portion of net assets owned after paying off all liabilities. Net assets (assets minus li ....
- Data Type: money
- R0: DEWAccount: 276  
DEWSource: Found on the Statement of Net Assets for Propriet ....

[Read More >>](#)



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***Certification***

Before electronically submitting the AFR, the local government entity must electronically certify the submission.

- 1) To begin the certification process, click **Certification** in the Submission Process Tracker.
  - a. If your access role is Third-Party, you will **not** have access to the Certification page.

**Submission Tracking Process** ⌵

**Information**

- Summary
- Import AFR Data
- Reports
- Errors

**Not Complete**

**Final Step**

- Certification

**Complete**

- Balance Sheet
- Revenues
- Expenditures
- Long-Term Debt
- Supplemental Information
- Affiliated Entities
- Audit



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2) The next screen will appear:

Pursuant to Section 218.32(1)(a), Florida Statutes, to successfully complete and submit the Annual Financial Report (AFR), “The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted ... attesting to the accuracy of the information included in the report.”

To complete the Certification requirement, identify and respond to the two legal clauses on this page, input the names and titles of the applicable officers, have the officers identify the terms and conditions that certify the entire AFR and sign off on the package by checking the agreement box.

When complete, and the “Submit AFR” button is clicked, you will not be able to update any of the AFR information without contacting DFS.

Have you experienced a financial emergency pursuant to 218.503, F.S., in this year? No

If yes, have you complied with section 218.503(2), F.S.? N/A

Have you experienced any deteriorating financial conditions pursuant to 218.39(5)(a), F.S., in this year? No

SUPPORTING DOCUMENTATION: AUDIT

**Terms and Conditions:**

*By electronically providing my signature, I certify, to the best of my knowledge, that the financial information provided herein is accurate and complete. This information can only be amended by a representative of the State’s Chief Financial Officer in conjunction with the management of this government’s financial department unless re-certified by myself.*

**Certifier One**

Name:

Title:

I Agree to the Terms and Conditions.

**Certifier Two**

Name:

Title:

I Agree to the Terms and Conditions.

**Submit AFR**

Any two of the local government’s employees must electronically certify the submission. Each can attest to the final questions concerning financial emergency. This information can be found in the Financial Condition and Management section of the audit.

Supporting documentation will automatically be completed based on the information provided in the [Audit Section](#).

The two employees must complete the Certifier One and Certified Two sections. Each must click the **I Agree to the Terms and Conditions** box.

You must click **Submit AFR** to submit your AFR.

3) If there are any sections left incomplete, the **Save and Submit AFR** button will be unavailable.

[There are still outstanding items to complete prior to submitting the AFR.](#)

**Save and Submit AFR**



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Clicking on There are still outstanding items to complete prior to submitting the AFR will open the AFR Assistance window, which will show what information needs to be completed. More information is available in the [Errors section](#).

- 4) Once the AFR is successfully submitted, a pop-up will appear and indicate that the upload is complete. The Submission Process Tracker will lock the pages of the AFR from additional editing. The AFR will move from the Not Submitted section to the Submitted section and its status will change to Certified by Entity.



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## Reports


1) Click on **Reports** in the Submission Process Tracker.

The screenshot shows a dropdown menu titled "Submission Tracking Process" with a close icon. The menu is organized into sections: "Information" (with radio buttons for Summary, Import AFR Data, Reports, and Errors), "Not Complete" (with radio buttons for Balance Sheet, Revenues, Expenditures, Long-Term Debt, Supplemental Information, Affiliated Entities, and Audit), "Final Step" (with a radio button for Certification), and "Complete". A red arrow points to the "Reports" option under the "Information" section.

2) The following page will populate.

## AFR Specific Reports

 Annual Financial Report (PDF)

 Annual Financial Report (iXBRL)

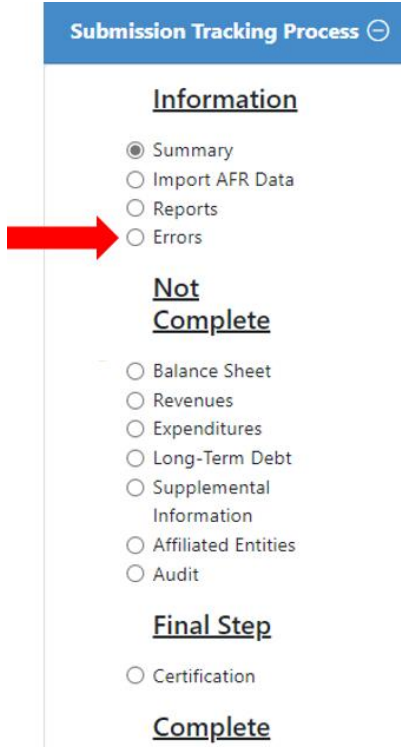
Reports can be accessed from the Annual Financial Report buttons. These reports outline the information that was submitted in the AFR that can be printed or saved for your records.



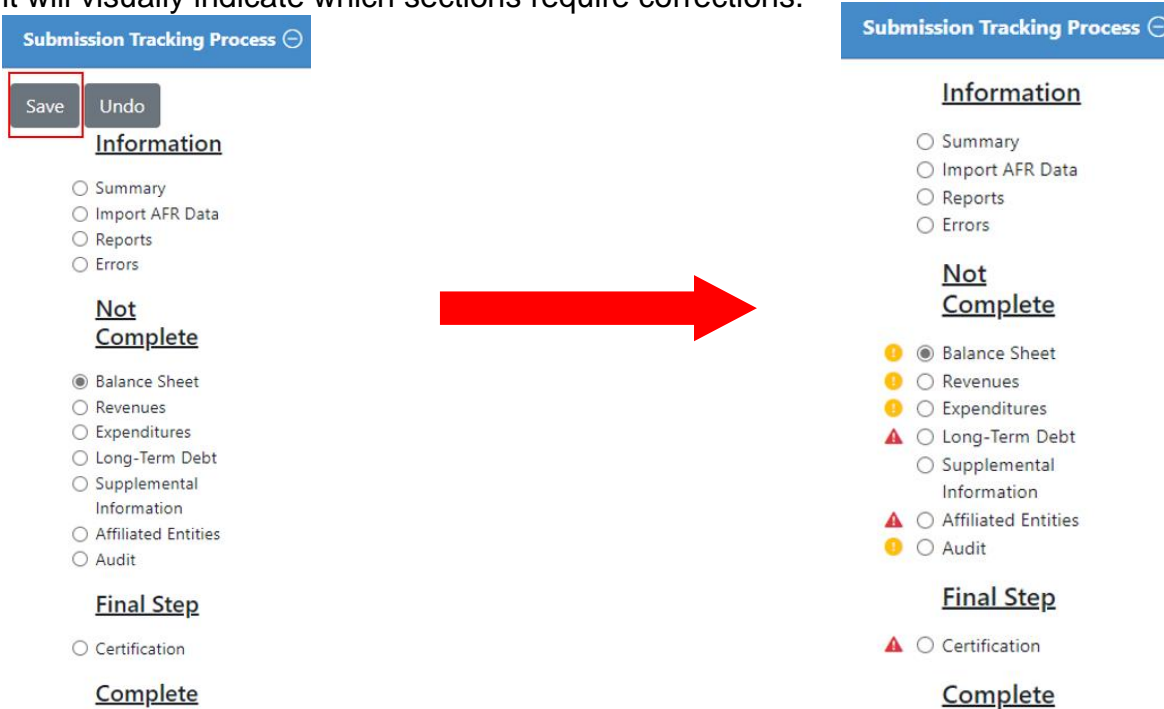
**DEPARTMENT OF FINANCIAL SERVICES**  
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**Errors**

1) Click on **Errors** in the Submission Process Tracker.





As the AFR is being completed, the Errors section can be accessed at any time. If the Save button in the Submission Process Tracker is clicked while submission is in progress, it will visually indicate which sections require corrections.






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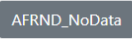

Yellow (  ) indicates an error. Red (  ) indicates a warning. Each of these will need to be addressed before the AFR can be submitted. There are two places to get more information on these issues: The Errors Section or the AFR Assistance window.

1) The Errors Section will give details on which sections have errors and why.

**Errors in AFR Data for**

Invalid Account Errors 

2) Click the  button to expand the table and view the error details.


Unassigned Revenue facts			
Account	Dimensions	Value	Messages
Missing no-data choice 	• AfrNoDataAxis=>AFRND_RevenuesMember	missing	• If there are no Revenue facts the 'No Revenues' box must be checked.
Missing fact(s) 		999999999999	• If there are no Revenue facts the 'No Revenues' box must be checked.

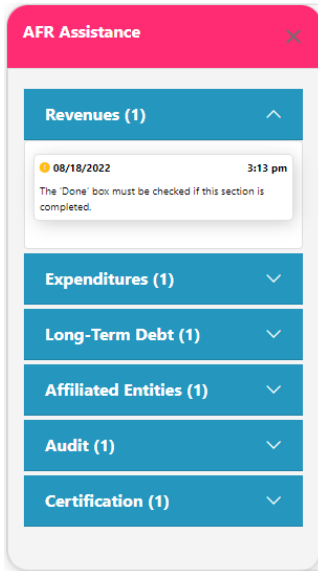
Clicking the buttons under the Account column will generate additional information on the right-hand side of the site in a green box. As sections are corrected and the AFR saved, the errors will be removed from the Errors Section.





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- 3) The AFR Assistance window can be accessed by clicking the  button on the upper right-hand corner of the site. A window will populate with details regarding the errors.



**The blue title panels indicate which section has the warning or stop.**

**By clicking the blue title panels, they will expand to show details regarding what must be done to clear the error.**

**By clicking the white error messages, the user will be taken to the error itself.**

**As sections are corrected and the AFR saved, the errors will be removed from the AFR Assistance window.**

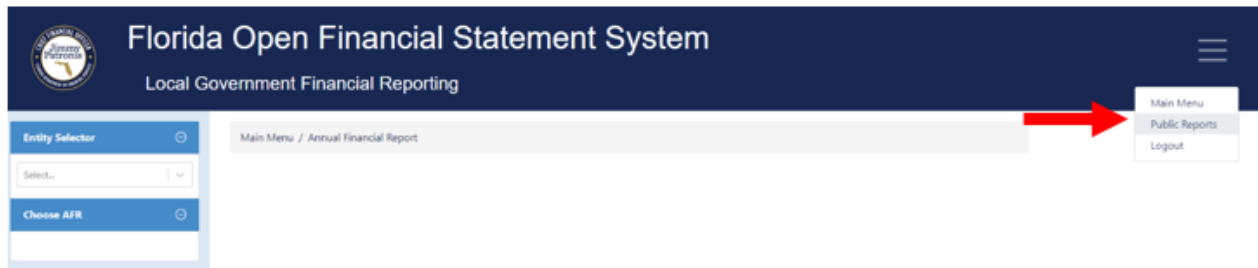


**DEPARTMENT OF FINANCIAL SERVICES**  
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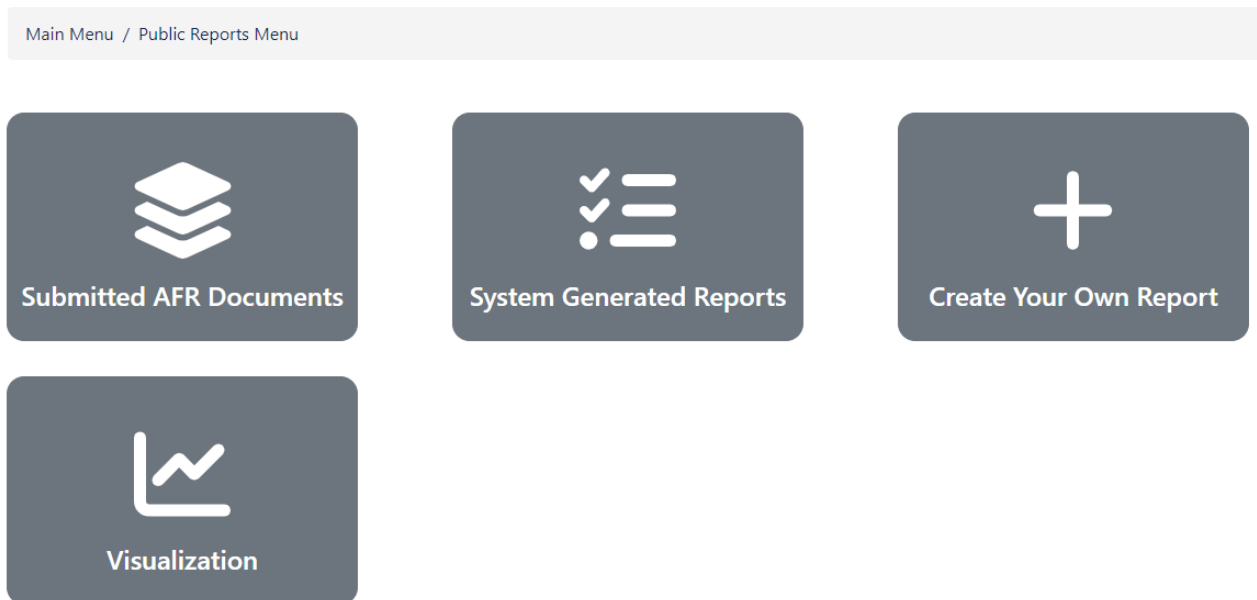
## SECTION FOUR: Reports

The reporting module is available to local governments, legislative and executive branch staff, and the public.

First, from any screen in LOGERX, click the menu button and click Public Reports. You do not have to be logged in to access the Reports.



The following page will appear. The different reports to select from are Submitted AFR Reports, System Generated Reports, Create Your Own Report, and Visualization.





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### ***Submitted AFR Documents***

The following screen will populate when **Submitted AFR Documents** is selected.

Main Menu / Public Reports Menu / Submitted AFR Documents

Entity: *Begin typing the entity name in the field below or use it as a drop-down selector*

Select... | v

AFR Year (Verified only)

No Reports available

To view AFRs, and the documents submitted therein, submitted by entity, search for the entity by name or entity ID from the drop-down menu. Then select the appropriate fiscal year.

Main Menu / Public Reports Menu / Submitted AFR Documents

Entity: *Begin typing the entity name in the field below or use it as a drop-down selector*

| v

AFR Year (Verified only)

2019 - Verified by DFS  
 2020 - Verified by DFS  
 2021 - Verified by DFS

The Public reports will then be generated. Click the green button to download the report.

Choose Report

### Public Reports

Annual Financial Report (PDF)

Annual Financial Report (iXBRL)

AFR Audit



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**System Generated Reports**

The following screen will populate when **System Generated Reports** is selected.

To select a report:

Main Menu / Public Reports Menu / System Generated Reports

1. Choose the year.
2. Choose the report.
3. Choose the report format type.
4. Click **Get Report**. Give the system a minute or two to generate the information.

The data in the reports is live. Only one fiscal year can be chosen for each report at a time due to the size of the reports generated.

You have the option of generating the selected report for the chosen fiscal year in PDF, Excel, XHTML, or IXBRL format.



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The following are examples of reports that you can generate:

**REVENUE DETAILS REPORT**

The Revenue Details Report and Expenditure Details Report displays the detail information from the submitted AFR. The Revenue Details Report and Expenditure Details Report only include information that has been verified by the Department.

Revenue Details for Fiscal Year 2021, as of Tuesday, August 16, 2022				
Account	General	Special Revenue	Debt Service	Capital Projects
311.000 - Ad valorem taxes	\$4,727,000			
312.410 - (1 to 6 cents Local Option Fuel Tax)	\$281,531			
312.630 - Local Government Infrastructure Surtax		\$684,554		
314.900 - Utility service tax - other	\$1,608,171			
315.200 - Local Communications Services Tax	\$321,121			
316.000 - Local business tax (Formerly Local Occupational License Tax - 321.000)	\$39,549			
322.000 - Building permits (Building permit fees)	\$377,158			
323.100 - Franchise fee - electricity	\$311,537			
323.700 - Franchise fee - solid waste	\$98,454			
325.200 - Special assessments - charges for public services		\$10,614		
331.200 - Federal grant - public safety	\$16,488			
331.500 - Federal grant - economic environment				\$10,797
332.000 - Other Financial Assistance - Federal Source	\$201,394			
334.350 - State grant - sewer/wastewater				\$419,057
334.490 - State grant - other transportation				\$777,883
335.125 - Municipal Revenue Sharing Program - Proceeds	\$342,791			
335.140 - State revenue sharing - mobile home licenses	\$7,114			
335.150 - State revenue sharing - alcoholic beverage licenses	\$4,657			
335.180 - State revenue sharing - local government half-cent sales tax program	\$676,210			
335.450 - State Revenue Sharing - Fuel Tax Refunds And Credits	\$10,500			
335.480 - State Revenue Sharing - Other Transportation	\$45,230			
337.600 - Local government unit grant - human services		\$113,451		
337.700 - Local government unit grant - culture/recreation		\$2,871		
339.000 - Payments from other local units in lieu of taxes		\$279,869		
341.200 - Internal service fund fees and charges				
341.900 - Other general government charges and fees	\$119,705			
342.100 - Service charge - law enforcement services	\$330,595			
342.500 - Service charge - protective inspection fees	\$6,793			
342.900 - Service charge - other public safety charges and fees			\$100	
343.100 - Service charge - electric utility				
343.300 - Service charge - water utility				
343.400 - Service charge - garbage/solid waste	\$830,351			
343.500 - Service charge - sewer/wastewater utility				



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**TOTAL REVENUES, EXPENDITURES AND DEBT**

The Total Revenues, Expenditures and Debt report is the CFO’s reporting requirement cited in [Section 218.32\(2\), F.S.](#) and only includes information verified by the Department.

Total Revenue, Expenditures and Long-term Debt for Fiscal Year 2021, as of Tuesday, August 16, 2022

Unit Type	Unit Name	Governing Authority	Total Revenues	Total Expenditures	Total Debt	AFR Received Date
			\$38,333,986	\$34,887,419	\$25,765,607	04/27/2022
			\$957,401	\$1,022,392	\$204,690	06/30/2022
			\$89,082,176	\$66,071,697	\$0	03/31/2022
			\$5,713,410	\$4,996,607	\$934,566	05/31/2022
			\$158,598,335	\$108,460,445	\$68,903,481	06/30/2022
			\$18,708,815	\$13,353,542	\$13,069,623	05/24/2022
			\$2,438,660	\$1,633,572	\$157,096	06/02/2022
			\$8,306,512	\$8,597,420	\$0	06/30/2022
			\$73,376,906	\$47,996,380	\$48,773,192	03/07/2022
			\$79,891,052	\$63,856,502	\$16,880,000	04/13/2022
			\$43,240,475	\$26,589,185	\$9,878,362	06/30/2022
			\$97,070,431	\$80,042,293	\$18,340,477	06/29/2022
			\$36,356	\$53,326	\$0	05/16/2022
			\$31,401,638	\$23,316,144	\$15,086,000	06/17/2022
			\$14,630,323	\$16,214,733	\$0	03/17/2022
			\$26,730,805	\$21,255,295	\$54,320	06/30/2022
			\$8,976,146	\$10,132,756	\$10,962,090	06/24/2022
			\$5,608,022	\$4,265,287	\$2,024,055	06/30/2022
			\$2,709,209	\$2,599,197	\$230,606	04/21/2022
			\$150,619	\$122,404	\$0	04/27/2022
			\$14,211,444	\$10,272,740	\$3,138,611	03/24/2022
			\$290,840	\$204,276	\$0	05/16/2022
			\$6,378,575	\$5,179,134	\$146,251	06/24/2022
			\$624,691,533	\$431,962,146	\$76,147,926	06/16/2022
			\$55,884,945	\$47,086,695	\$11,845,000	06/17/2022
			\$3,454,506	\$3,235,252	\$3,602,165	03/17/2022
			\$356,427,129	\$265,329,534	\$167,282,731	05/26/2022
			\$170,696,546	\$129,759,275	\$46,205,871	06/24/2022
			\$6,504,799	\$7,428,489	\$75,982	06/15/2022
			\$1,517,329	\$1,174,124	\$0	04/08/2022



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## Create Your Own Report

The following screen will populate when **Create Your Own Report** is selected.

Main Menu / Public Reports Menu / Create Your Own Report

### Choose Criteria

a. Select one or more years  
 2019  2020  2021  2022

b. Select one or more entities  
Add Entity... ▼

c. Select one or more accounts  
Add Account... ▼

d. Select dimensions (OPTIONAL)  
Add Dimension... ▼

### Choose Report Format

PDF  
 Excel  
 XHTML  
 IXBRL

e.

### Get Report

Get Custom Report

f.

To generate the report,

- Select one or more fiscal years.
- Select any number of entities.
- Select any number of accounts.
- Select any number of dimensions to further define your search parameters.
- Select the format you want the report to be downloaded as.
- Once all the information is selected, click the green button to open the report as a tab on your internet browser.

Things to note:

- By clicking the + button in the drop-down menus, categories can be expanded to narrow your search parameters.
- If you would like to remove a selected search parameter, click the X button next to the parameter in the search bar.



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***Visualization***

The **Visualization** Reports are coming soon.





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