FY 2026 Charter School Annual Financial Report Forms

Summary of Significant Changes

The following changes were included in the FY 2026 charter school annual financial report (AFR) forms and are reflected in the AFR Portal FY 2026 reports.

AFR

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- Added formulas in Section C to populate special education expenses by type from the accounting records.
- Added Section D to report certain special education current expenses for federal reporting. All but 1 of these amounts are populated with formulas and are required for National Public Education Financial Survey (NPEFS) reporting.

Food Service

- Added a line to report restricted revenues received from the State (object code 3200) for the subsidy for reduced-price meals. Additional information is available at this link.

School-Level AFR

Allocation to schools tab—Removed the tab. Charters that wish to allocate specific charterwide expenses to school sites must do in their accounting records. All remaining charterwide expenses will be allocated to school sites based on ADE's identified allocation method, which is calculating an allocation percentage based on each school's unweighted average daily membership reported in its BSA-21 report.

Totals tab

- Added a column to identify the charterwide allocation percentage calculated based ADE's identified allocation method of using each school's unweighted ADM reported in its BSA-21 report.

Student-count revenues

- Updated the tab to populate most student counts with BSA-21 data. Self-contained student counts from the Limited SPED30 report must still be entered manually.