

FY 2026 Charter School Annual Financial Report

Submission and Publication Information

Arizona Revised Statutes (A.R.S.) §§15-183(E)(6) and 15-904 require charter schools (charters) to prepare and submit an annual financial report (AFR), including the school-level AFR, in electronic format. A.R.S. §15-904(A) required the Arizona Auditor General (Auditor General) and the Arizona Department of Education (ADE) to develop this AFR format to incorporate the information charters are statutorily required to include in their AFR.

Beginning with FY 2026 charter schools (charters) will use a new, [online AFR portal](#) to upload their accounting data to create and populate the AFR and school-level AFR. This format will help charters comply with AFR preparation and submission requirements. ADE will only accept FY 2026 AFR forms submitted electronically using the Excel forms with the 8/26 revision date, exported from the portal. Charters must upload the completed AFR to ADE by October 15, 2026.

Charters that are exempted from all or part of the *Uniform System of Financial Records for Arizona Charter Schools* (USFRCS) in accordance with A.R.S. §15-183(E)(6) must use an accounting system that allows them to report financial data in the AFR standard expense types and functional uses.

A.R.S. §15-904 and the Every Student Succeeds Act (ESSA) require charters to report revenue, expense, and special education information at the school level. Charters must complete the school-level AFR and upload it to ADE.

A.R.S. §15-977(J) requires all charters to prepare a narrative summary of results of Classroom Site Project usage and file the report with ADE by November 15. Although the report is not part of the AFR as prescribed by A.R.S. §15-904, the Classroom Site Project Narrative Summary has been included in the AFR packet and must be uploaded to ADE. The Classroom Site Project Narrative Summary Excel file is available for download on the Charter Schools Forms page of the [Auditor General's website](#).

The completed AFR, school-level AFR, and Classroom Site Project Narrative Summary must be uploaded through the School Finance Budget System on [ADE's website](#). For School Finance Budget System password information or help, please contact ADE's Support Center at (602) 542-7378 (outside the Phoenix area call, [866] 577-9636) or by email at adesupport@azed.gov. After uploading files, charters should check their [file submission page](#) to verify the files have processed. If a file did not process, follow the instructions contained in the error message to upload the corrected file(s). If you are unable to correct an error or if it becomes necessary to submit a revision to any of the files after October 15, please contact ADE's Budget Team at SFBudgetTeam@azed.gov. ADE can no longer submit the files on the charter's behalf.

ADE will notify charter sponsors of all charters that operated in FY 2026 and did not submit an AFR for FY 2026 by October 15, 2026. The sponsor may request that ADE withhold up to 10 percent of the charter's monthly apportionment of State aid pursuant to A.R.S. §15-185(H).

After Submission

After the AFR has been electronically submitted to ADE, complete the following steps:

- Within 5 days, scan **the completed cover page** signed by the Governing Board members and 2 charter officials and [upload](#) the pdf to the Budget System. **ADE will only accept electronic/scanned copies of the cover page.**
- Charters that maintain a website must provide a link on their website to ADE's website where the Charter's AFR can be viewed. Complete the following steps to obtain the link to the submitted AFR on ADE's website for posting:
 1. After uploading a file to the Budget System and verifying that the file has a status of either "Processed" or "Processed with Warning(s)/Informational", navigate to the [Finance Systems - File Submission Status Report](#).
Note: This link is available to the public and all district staff without ADEConnect log-in or permissions.
 2. Use the filters to find the file for your district. (If you had to upload multiple files, make sure to choose the correct file.)
 3. In the Submission Reference # column, right-click on the Submission ID.
 4. Choose the option to copy the link.
 5. Post this link to your website.
- For audit purposes, charters must maintain documentation to support that the link to ADE's website was posted on the charter's website by November 15. Do **not** email the website link to ADE. Charters should have pasted a clickable link to their school web page where the link to described above will be posted, on the portal Cover tab.

General information and instructions

Detailed instructions for preparing the AFR and School-level AFR are included throughout the portal.

Printing

The AFR has been formatted to print on legal-size paper (8½" x 14"). The Classroom Site Project reporting form has been formatted to print on letter-size paper (8½" x 11"). Since the minimum margin setting for your printer may differ from what was used to set up these files, adjustments may be needed to get each sheet to print on 1 page. Users should try changing the "scaling" under page setup.

If you have any questions, please call ADE's Budget Team at (602) 542-5695 or the Auditor General, Accountability Services Division, at (602) 977-2796. Refer questions regarding form completion to Michael Carnahan or Tijana Djordjic in the Auditor General's Office. Refer questions regarding electronically submitting the AFR to ADE.