

FY 2026 School District Annual Financial Report

Submission and Publication Instructions

Arizona Revised Statutes (A.R.S.) §15-904 requires school districts to prepare and submit an annual financial report (AFR), including the school-level AFR, in electronic format, by October 15. The Arizona Auditor General (Auditor General) in conjunction with the Arizona Department of Education (ADE) is required to prescribe the AFR format to be used by all school districts.

The Auditor General and ADE developed the AFR format in Microsoft Excel to incorporate the information districts are statutorily required to include in their AFR. Beginning with FY 2026 school districts (districts) will use a new, [online AFR portal](#) (portal) to upload their accounting records to create and populate AFR and school-level AFR. Districts may download the Deseg AFR and unfillable display version of the district- and school-level AFR from the School District Forms page of the [Auditor General's website](#). Detailed instructions for preparing the AFR and School-level AFR are included throughout the portal.

School districts must submit the AFR by October 15 and publish the AFR by November 15, as described below.

Submission and publication

ADE will only accept FY 2026 AFR Excel forms with the 8/26 revision date, exported from the portal.

Submission

Once the governing board, superintendent, and business manager have completed and signed the printed cover page of the AFR, to ensure they have certified the accuracy of the included information, the completed electronic forms must be uploaded via the School Finance Budget System on [ADE's website](#) by October 15. **Note: Districts that were not eligible to budget for and expend desegregation monies do not need to submit the separate Deseg AFR file.**

ADE cannot submit the files on the district's behalf. After uploading the files, districts should verify the files have been successfully processed by checking their [file submission page](#). If a file did not process, districts should click on the linked error message. If unable to correct the error, districts should contact the budget team at SFBudgetTeam@azed.gov. 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 email adesupport@azed.gov. If it becomes necessary to submit a revision to any of the files after October 15, please email the School Finance budget team for instructions at SFBudgetTeam@azed.gov.

In addition, **all** districts must submit the AFR to the CSS by October 15. Districts should contact their CSS for specific submission procedures. (A.R.S. §15-904)

After submission

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

- Within 5 days, submit **only** a copy of the **completed cover page** signed by the Governing

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Board members, the Superintendent, and Business Manager by [scanning and uploading](#) it to ADE's School Finance Budget System. ADE will only accept electronic/scanned copies of the cover page.

- By November 15, districts that maintain a website must provide a link on their website to ADE's website where the district's AFR can be viewed [A.R.S. §15-904(A)]. Complete the following steps to obtain the link to the submitted AFR on ADE's website:
 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.

Publication

In accordance with A.R.S. §15-904(C), by **November 15**, districts must publish the entire AFR, or AFR summary, by one of the following methods:

- **Posting to ADE's website**—Districts that maintain a website may satisfy the publication requirement with the link to their submitted AFR on ADE's website, as described above. For audit purposes, districts maintain documentation to support that the link to ADE's site was posted on the district's website by November 15. The website link should **not** be emailed to ADE. Districts should have pasted a clickable link to the district's web page where the link described above will be posted, on the portal Cover page.
- **Publishing in a Newspaper**—Print the AFR or AFR summary in 8-point type in the official newspaper of the county as defined in A.R.S. §11-255 or in a newspaper of general circulation within the district (since the report provides information for the residents and taxpayers of the district, a newspaper that is widely read should be selected for publication). The publisher's affidavit of newspaper publication must be filed with ADE within 30 days after publication. To meet this requirement, districts should scan and email the affidavit to SFBudgetTeam@azed.gov.
- **Mailing**—Mail the AFR or AFR summary to each household in the district. An affidavit or other documentation of mailing must be filed with ADE within 30 days of the mailing. To meet this requirement, districts should scan and email the affidavit or other documentation to SFBudgetTeam@azed.gov.

Printing the AFR Forms in Excel

The Excel files have been formatted to print on legal size paper (8½" by 14"), except for the Instructions and AFR Summary, which are formatted to print on 8½" x 11" paper. If your

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printer's settings are different from those used to set up the files, adjustments may be needed to get each sheet to print on one page. Users should try changing the "scaling" under page setup if needed.

- To print the entire file including the instructions—Select File/Print/Entire Workbook.
- To print 1 page—Select File/Print/Active Sheets.
- To print a group of pages (for example, to print all sheets without the instructions)—Click on the Excel tab for the first page to be printed and hold the Shift key while clicking on the Excel tab for the last page to be printed—this selects the sheets as a group. Then select File/Print/Active Sheets.

If you have any questions or suggestions for improving the forms in future years, please contact Tijana Djordjic or Michael Carnahan of the Auditor General's Office's Accountability Services Division at (602) 977-2796 or email us at asd@azauditor.gov.

If you have any questions on this guidance or need assistance, please contact the ADE School Finance Budget Team at (602) 542-5695 or SFBudgetTeam@azed.gov, or the Arizona Auditor General's Office, Accountability Services Division, at (602) 977-2796 or asd@azauditor.gov.