

General Updates *GAINS Conference 2026*

GaDOE Financial Review Division

Agenda

- Amended FY 2025 School Security Grant
- Amended FY 2026 Budget
- Initial FY 2027 Budget
- Legislation
- Grant Closeout Reminders
- Software Migration to GA@Work
- Consolidated Application Budget Amendments
- Budget Meeting Reminders
- Chart of Accounts Updates
- Upcoming Deadlines

Amended FY 25 Budget

- Additional School Security Grant
- \$50,000,000 – Total Funding
- Fund 100, Revenue Source 3800, Program Code 1695, Grant #729
- Will utilize the Consolidated Application for budget approval and Invoice Application for reimbursement approval.
- Period initially from March 6, 2025 – **June 30, 2026**
- As of April 7, 2026 – only \$21M drawn down of the \$50M grant

Amended FY 2026 Budget

Quality Basic Education Program	
QBE Formula Funds – Midterm Adjustment based on enrollment growth	\$43,876,076
QBE Formula Funds – State Commission Charter School supplement	\$27,091,920
Funds to reflect growth in the Special Needs Scholarship	\$16,084,424
QBE Formula Funds – Midterm Adjustment to the State Commission Charter School supplement for training and experience	\$3,858,206
QBE Formula Funds – Midterm Adjustment to the charter system grant	\$60,958
QBE Formula Funds – Midterm Adjustment to the local charter school grant	\$36,000
Formula funds for the Completion Special Schools Supplement	\$1,716,013

Amended FY 2026 Budget

Student Support Services

Increase funds to fully fund grants for social work services	\$1,378,375
Increase funds for mental health support grants to reflect accurate count of middle and high schools	\$1,300,000
Increase funds for one-time funding for grants to districts to pilot programs that assist in maximizing reimbursement for mental health service	\$750,000
Increase funds for out-of-school care	\$2,500,000

School Security Grants

Reduce funds based on projected expenditures for student advocacy specialist grants	-\$6,157,248
Increase funds for one-time funding for an emergency response system pilot program at five schools	\$550,000

Amended FY 2026 Budget: \$2,000 Salary Supplement

- \$366,984,504 for Educators and Support Staff – Grant #855
- Included RESAs, GNETS, Preschool, Area Farmers, FFA Camps
- Paid out of GAORS on Thursday, March 26, 2026
- Fund 100, Revenue Source 3800, Program Code 1462
- Expense to the various functions with object code 199
- No Completion Report Necessary
- Grant in GAORS recently updated to Program Code 1463
 - **DO NOT CHANGE HOW YOU RECORDED ON THE GENERAL LEDGER – USE 1462**
- Pre-K supplement was separate – utilize Fund 560, Program Code 1540

Initial FY 2026 Budget - Reminder

Initial FY 2026 Budget – HB 68

Student Support Services	
To establish mental health support grants.	\$19,580,000
Add funds for out-of-school care for statewide and community grantees.	\$12,500,000
Add funds to districts for targeted support to economically disadvantages students.	\$15,275,991
Add funds to increase funds for social workers for school systems that, due to system size, do not earn enough QBE funds for a full school social worker position.	\$2,385,991

Unspent Student Support Services Funds

If you have unspent funds in the following grant allocations:

- Mental Health Support Grants – Program Code 1517
 - Targeted Support for Economically Disadvantaged Students – Program Code 1516
 - School Social Workers – Program Code 1515
-
- Use Balance Sheet code 770 – Fund Balance – Restricted Fund Balance
 - Required to be reported on DE46
 - Remaining funds must be used on allowable expenditures as established by the state
 - No grant end date, but be prepared to explain how unspent funds will be utilized

Unspent School Security Funds

If you have unspent funds in program 1670 – State School Security Grant:

- Use Balance Sheet code 771 – Fund Balance – Restricted for School Security
- Required to be reported on DE46
- Remaining funds must be used on allowable expenditures as established by the state
- No grant end date, but be prepared to explain how unspent funds will be utilized

To Determine Fund Balance at June 30:

- Run an expenditure detail of Program Code 1670 for July 1, 2024 – June 30, 2026 (ensure all expenditures are posted for fiscal year end closeout).
- Compare to total amount received for GAORS Grant #865.
- If the amount received is GREATER than the amount expended, the difference is set up as a Fund Balance Restricted for School Security.
- Entry to Post: Debit 100-0799, Credit 100-0771

Calculation	July 1, 2024 – June 30, 2025	July 1, 2025 – June 30, 2026
Revenues	\$706,860	\$753,664
Expenditures	\$583,240	\$685,338
Operating Balance for FY	\$123,620	\$68,326
Ending Restricted Fund Balance FY 2025	\$123,620	
Ending Restricted Fund Balance FY 2026		\$191,946

FY 2026 Custodian Supplement

- \$1,000 per FTE reported on October CPI Report
 - 2026 funding based on October 2024 Report
- Employer FICA not included in Supplement
- Utilize the full amount of the supplement to provide a \$1,000 supplement to each custodial employee
- As funds are available, can also use for employer FICA
- Intent is a \$1,000 supplement to each custodian
- Funds are allocated in 12 monthly increments
- **Completion Report Required July 30th (For each fiscal year).**

Initial FY 2027 Budget – HB 974 (Proposed Conference Committee Version)

QBE Regular Earnings – FY 2026 Initial	\$14,693,944,090
QBE Regular Earnings – FY 2027 Initial	\$14,921,801,719
Increase funds for enrollment growth and training and experience	\$11,671,391
Increase in health insurance employer contribution	\$69,804,000
Increase funds for TRS increase	\$36,345,984
Increase formula funds for the State Commission Charter School supplement	\$40,265,641
Increase funds for the Special Needs Scholarship based on enrollment growth	\$5,526,296
Increase funds for literacy coaches with HB 1193 (2026 Session)	\$70,416,120
Reduce formula funds for the charter system grant	-\$615,550
Reduce formula funds for the local charter school grant	-\$143,575
Reduce formula funds for differentiated pay for newly certified math and science teachers	-\$261,018
Increase formula funds for the Completion Special Schools supplement	\$1,627,908
Reduce funds based on compliance with HB1259 (2026 Legislative Session)	-\$8,179,568
Increase funds for the employer rate of TRS for State Support	\$1,400,000

Initial FY 2027 Budget – HB 974 (Proposed Conference Committee Version)

Non-QBE Formula Grants:

Increase formula funds for Sparsity Grants based on enrollment	\$1,435,311
Increase funds for character education programming	\$1,000,000
Increase formula funds for Residential Treatment Facilities based on attendance	\$339,082
Increase funds for custodian supplement grants	\$64,000
Increase funds for TRS increase	\$78,882
Increase funds to provide one-time grants to school systems to purchase vision and auditory screening equipment	\$2,700,000

Initial FY 2027 Budget – HB 974 (Proposed Conference Committee Version)

GNETS

Reduction in formula earnings based on enrollment and training and experience	-\$2,159,183
Increase in the health insurance employer contribution	\$132,600
Increase funds for TRS increase	\$125,801

Preschool Disability Services

Increase funds based on formula earnings	\$1,125,863
Increase in the health insurance employer contribution	\$377,810
Increase funds for TRS increase	\$152,659

Literacy Coach Initiative

Increase funds to support a legislative priority for school-based literacy coaches in every school with grades K-3 (included in QBE budget – Slide 11)	\$70,416,120
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Pupil Transportation

Increase funds for pupil transportation formula grants to reflect updated bus counts and operating expenses	\$38,169,401
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Initial FY 2027 Budget – HB 974 (Proposed Conference Committee Version)

Student Support Services

Increase formula funds for grants for social work services	\$1,550,868
Increase funds for mental health support grants to reflect accurate count of middle and high schools	\$1,300,000
Eliminate funds for one-time pilot funding to districts for targeted support to economically disadvantaged students	-\$15,275,991
Increase funds for out-of-school care	\$2,500,000

School Security Grants

School Security Grants - \$47,267	\$109,056,182
Student Advocacy Specialist pursuant to HB 268 (2025 Session)	\$6,963,875

Initial FY 2027 Budget – HB 974 (Proposed Conference Committee Version)

Equalization

Increase formula funds for Equalization grants	\$258,823,032
Reduce funds based on compliance with HB 328 (2026 Legislative Session)	-\$5,986,921
Total FY 27 Equalization	\$1,162,544,175

Local Five Mill Share

Increase	-\$21,901,437
Total FY 27 Local Five Mill Share	-\$2,890,067,206

Health Insurance Increase (Proposed)

- Certified AND Classified/Non-Certified Health Insurance to increase to \$1,935 effective July 1, 2026.
- This change will be applied to the payroll month of July, due to SHBP in August, for coverage in August. You will not increase the June payroll deduction.
- Health Insurance increase subject to DCH Board approval.

TRS Employer Rate Increase

- FY 2026 Employer Rate – 21.91%
- FY 2027 Employer Rate – 22.32%

Legislation

HB 328 – Sent to Governor 4.10.26

- **O.C.G.A. §20-2-167.2**
- Defines out-of-system student as a student enrolled in a local school system and receives virtual instruction from a virtual school within the system, but resides in another local school system.
- Restricts virtual instruction to out-of-system students if the school or system has failed to maintain an average of 65 or above on the CCRPI index.
- Compile a list of students each October 1 and March 1.
- No out-of-system student is included in the equalization calculation.

SB 150 – Sent to Governor 4.10.26

- **O.C.G.A. §47-3-127**
- Allows a retiree who has been retired for at least 12 months to return to work full time and still receive TRS retirement benefits while employed.
- Service does not count toward years of creditable service if already retired and drawing the pension.
- Employer required to contribute to TRS on their behalf, including employer and employee contribution.
- Extends/modifies HB 385 from the 2022 legislative session

SB 33 – Sent to Governor 4.10.26

- Automatically requires each school district to opt in to the HB 581, capping increases in digest value at the Annual Inflationary Index Rate (Consumer Price Index).
- Establishes a ‘Local Homestead Option Sales Tax’ or ‘LHOST’ to fund homestead exemptions granted via a local referendum, and the tax savings related to the LHOST are to be printed on the tax bill for each taxpayer.
- Amends O.C.G.A. §20-2-164 – allows the local exemption to be included in the formula calculation of net taxable value for the LFMS and equalization calculation.
- Amends O.C.G.A. §20-2-167 – increases fund balance limit to 25% of budgeted expenditures.

HB 1193 – Sent to Governor 4.10.26

- Establishes O.C.G.A. §20-2-186.1 to provide grants to LUAs with eligible schools for the purpose of reimbursing the LUAs for expenditures sufficient to pay the beginning salary and benefits of one school-based literacy coach per eligible school, except that any such school with 200 or fewer full-time equivalent students shall earn 50 percent of such amount.
- Minimum qualifications will be established by the State Board of Education in collaboration with the Office of Student Achievement.
- \$70,416,120 added to the QBE Allotment Sheet for each school system.
- No budget or completion report required in Con App.

HB 1164 – Sent to Governor 4.6.2026

- State Board Audit Committee responsible for reviewing reports on the fiscal conditions of local school systems, state charter schools and completion reports that are designated as high-risk or moderate-risk.
- No less than twice each fiscal year, the state health benefit plan, the Teachers Retirement System of Georgia, and the Georgia Public School Employees Retirement System shall provide to the audit committee a report of reconciled payments owed by each local school system, state charter school, and completion school, that has not timely remitted the full amount of any obligation for more than 120 days at any time during the preceding 180 days.
- Requires each local school system and state charter school to have an annual audit report in accordance with Code Section 50-6-6
- By December 31 of each year, submit to the Department of Audits and Accounts:
 - Annual certification attesting that audit readiness requirements have been met
 - Annual certification attesting that such local school system or state charter is not delinquent in requirement payments.
 - Attestations signed by superintendent, chief financial officer, and chairperson of the board.

HB 1164 – Sent to Governor 4.6.2026

- Department of Audits will determine the level of monitoring, supports, and interventions at each moderate or high-risk school system.
- Each school system designated as moderate or high-risk will be required to be audited by the Department of Audits.
- Within 60 days of being notified of elevated risk designation, the local school superintendent is required to submit a response to the Department of Education, the Department of Audits, and the Governor's Office of Student Achievement, along with the corrective action plan approved by the local board of education.
- Until the designation is removed, the school system is required to submit to the members of the local board of education, a monthly report of all anticipated expenditures by budget function for each month. All board members shall sign the report.
- A statement of actual operations is required to be published for two weeks for any moderate-risk or high-risk local school system, no later than September 30th of the year.

HB 1164 – Sent to Governor 4.6.2026

- Amends the flexibility contract section of O.C.G.A. §20-2-83 to include provisions authorizing the State Board of Education to unilaterally amend and terminate the contract upon notification by DOAA that the school system is high-risk.
- At any time a local school system is designated as high-risk, the superintendent's contract of employment shall not be extended for a term which exceeds 12 months.
- The charter for a charter system shall also include specific provisions authorizing the State Board of Education to unilaterally amend and terminate the charter upon being notified by DOAA as a high-risk state charter school.
- Permits GOSA to perform on-site performance reviews of local school systems.
- Requires school systems to post any additional independent audits conducted pursuant to Code Section 50-6-6 on their website, as well as any findings of irregularities, deficits, or significant indicators of fiscal concern regarding a local school system.

HB 1164 – Sent to Governor 4.6.2026

- Department of Audits and Accounts shall establish minimum audit readiness requirements and audit scheduling priorities based on risk assessment, readiness, and available resources.
- Requires written authorization from the Department of Audits and Accounts to utilize another cpa firm to perform the required annual audit.
- Requires written authorization from the Department of Audits and Accounts to utilize another cpa firm to perform any audit readiness services in conjunction with the annual audit readiness certification.
- By July 1, 2026, the Department of Audits and Accounts will develop and implement a program to:
 - Monitor the fiscal condition of each local school system and state charter school in the state
 - Provide monitoring reports, supports, and interventions to local school systems and state charter schools
 - Provide reports of fiscal conditions at appropriate intervals.
 - Program will include a graduated four-tiered framework for the assessment of fiscal conditions of each local school system or state charter school.
 - State auditor will recommend any advance distributions of state allotted funds.

SB 472 – Sent to Governor 4.10.26

- Requires the State Board of Education to conduct a hearing within 10-90 days and recommend to the Governor whether to suspend any eligible members of the local board of education with pay.
 - If a local school system is designated by the state auditor as requiring the highest level of monitoring, supports, and interventions promulgated by DOAA
 - If the local board of education, school system or local school superintendent are the subject of a finding by the state auditor of financial mismanagement or misconduct following an investigation per Code Section 50-6-28

SB 472 – Sent to Governor 4.10.26

- Any time a local school system is designated as a high-risk local school system by the Department of Audits and Accounts pursuant to Code Section 20-2-67, the local school superintendent's contract of employment shall not be extended for a term which exceeds 12 months.
- Requires certain terms to be included in the superintendent's contracts entered into on or after July 1, 2026.
- Restricts advancement of state allotted funds to 50% of the total allotted funds for the preceding fiscal year.
 - Any advancement in excess would require written opinion from the State Auditor to the State Board of Education

SB 472 – Sent to Governor 4.10.26

- Establishes a requirement to have a petition signed by at least 10% of the qualified voters to dissolve an independent school system in order to submit the question to the voters in a special election.
- Includes the same authority to permit Department of Audits and Accounts to monitor fiscal condition, provide levels of support and interventions, and to report on the fiscal conditions of local school systems and state charter schools.

Grant Survey Reminders

FY 2026 School Security Grant Survey

- Data on how grant funds have been expended will be collected through annual surveys and DE 46 Actual Financial Analysis Reports.
- Data from your grant will be used to create a reporting document required by the Georgia General Assembly. So please be as accurate as possible during each phase of your project!

FY 2025 School Security Grants Survey

<https://www.legis.ga.gov/house/budget-research-office>

The Department of Education shall provide an annual report to the Governor's Office of Planning and Budget, the House Budget and Research Office and the Senate Budget and Evaluation Office regarding the utilization of the \$108,905,000 base funding for school security by local education agencies. Reports shall be provided annually on October 1, beginning October 1, 2025.

The FY 2025 DE 46 Final Financial Analysis Report was summarized and provided to the Budget Offices.

FY 2026 School Security Grants Survey

Be prepared to answer questions related to your DE 46:

- Were PTSOs employed for each school facility in the school system?
- Were the PTSOs full-time employees or contracted?
- Did the LEA have any unspent funds remaining at June 30th?
- How will the unspent funds be utilized?

FY 2026 Mental/Behavioral Health Services Grant

A midyear report was required in December 2025. Questions included:

- Amount expended through current date of survey
- Amount encumbered through current date of survey
- Amount expended to expend by June 30, 2026
- Amount of projected unobligated balance as of June 30, 2026
- Options for how the funds were/planned to be expended
- Options for topics addressed by the direct services provided
- Students served
- Success/Barriers with grant

FY 2026 Mental/Behavioral Health Services Grant

RESULTS:

- 24.2% are using it to purchase curriculum or intervention materials to utilize during direct instruction
- 18.37% - contracting with a NEW telehealth provider
- 13.99% - initiating a NEW contract with an individual MH professional
- 11.66% - initiating NEW contract with community MH agency
- 9.04% - expanding existing contract with community MH agency
- 8.16% - funding a NEW in-house MH professional (district employee)
- 6.12% - repurposing an existing employee (e.g., SSW, SC) to provide direct services
- 4.66% - expand existing telehealth contract
- 3.79% -expand existing contract with individual MH professional
- **Many districts are using a combination of several! (e.g., curriculum paired with MH professionals)

Grant Closeout Reminders

Grant Award End Dates – Program Managers Review Grant Dates in GAORS

In GAORS, run the “List of Grants Approved” for FY 2025 and FY 2026

Sort by Grant End Date

Completion Report Due 30 Days after that Date

List of Grants Approved

Please Check the fields to be displayed and enter the criteria

- System :
- System Name:
- Grant #:
- Program Name:
- Approved Budget:
- Previous Received:
- Object Class:
- Fund Code:
- Project #:
- Fiscal Year: 2026
- CFDA #:
- FOGA #:
- Status: All
- Start Date:
- End Date:
- GIFS Status:
- LUA Program:
- LUA Fund:
- PeopleSoft Program #:
- PeopleSoft Sub Program #:

Select All | Get the results | Excel | Clear All | [Back to Menu](#)

Georgia Department of Education **List of Grants Approved**

[Back to Selection](#)

System	Status	Program Description	Approved Budget	Previous Received	Object Class	Fund Code	Project #	Fiscal Year	Grant #	CFDA#	FOGA#	Start Date	End Date
601	Open	CTAE - Ag Extended Day	\$14,413.00	\$4,000.00	315		553	2026	314		160-1-4-.14	07/01/2025	06/30/2026
601	Open	CTAE - Ag Extended Year	\$12,512.00	\$8,000.00	315		529	2026	291		160-1-4-.14	07/01/2025	06/30/2026
601	Open	CTAE - Ag Young Farmer	\$64,784.00	\$25,000.00	315		521	2026	310		N/A	07/01/2025	06/30/2026
601	Open	CTAE - CTE Extended Day	\$38,765.00	\$16,000.00	315		554	2026	304		160-1-4-.14	07/01/2025	06/30/2026

List of Dates is on the GA Connects Focus Page – FBO Grants Accounting. If any discrepancies, contact Program Manager.

Grants That Do Not Require a Completion Report

- Miscellaneous Adjustments and Payments – #855
 - In FY 2026, this is the \$2,000 salary supplement paid on March 26, 2026
- RESA State Grant – #340
- SCSC Admin Fee Reduction Grant – #715
- State School Security Grant – #865
- RESA Literacy Coaches – #869 (for RESAs only)

Do Not Delay Finalization of Grants

Grants Funded in Full:

- Math and Science Supplement – Grant #655
- Hygiene Products – Grant #733

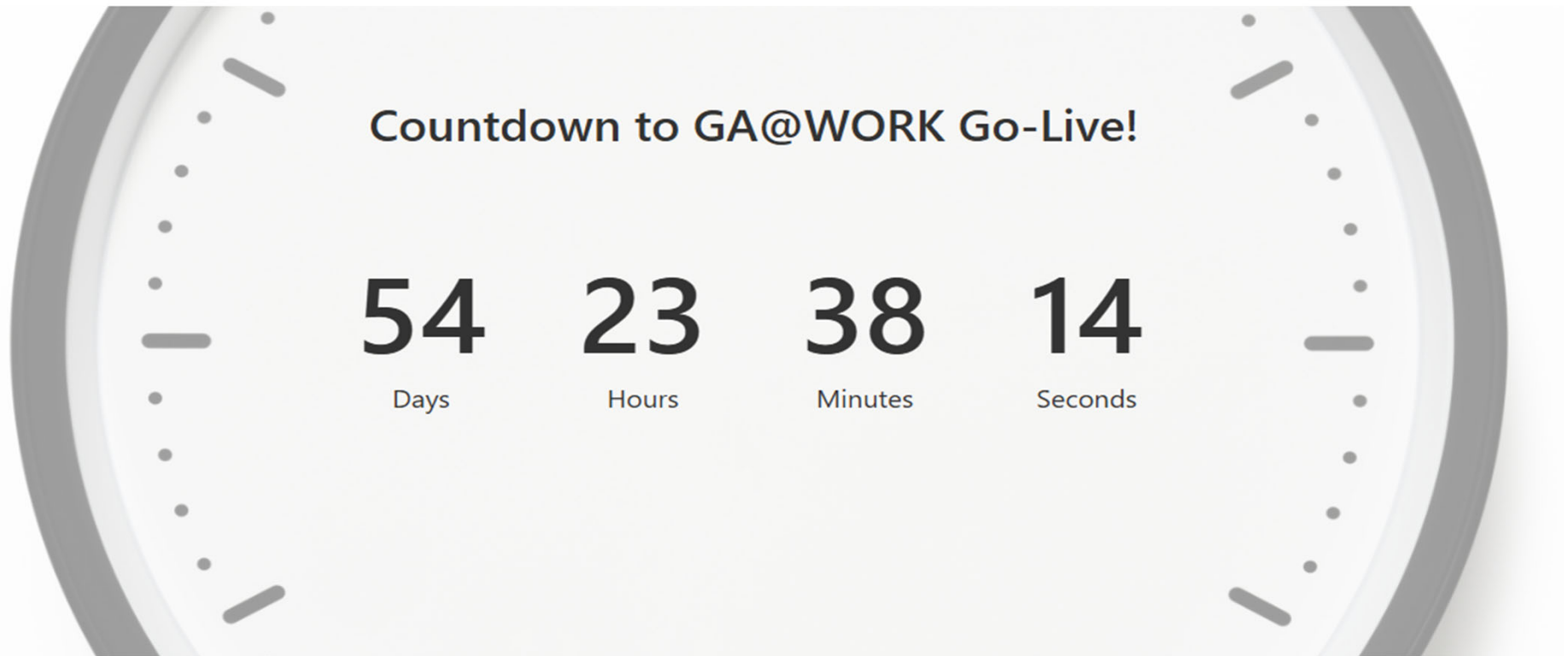
Grants with last monthly payment scheduled for June 18, 2026:

- State Custodian Supplement

Grants with Grant Period End Date June 30, 2026:

- Once a grant is fully expended, do not delay the completion report

GA@Work – Statewide Software Conversion



GA@Work – Supplier/Vendor Update

Email from Liz Harlow, Assistant Director, Financial Review, on April 1, 2026:

The last day to submit updated or new supplier information is May 19, 2026.

Grants Accounting (GAORS)

Grants Accounting manages the Grants Accounting Online Reimbursement System (GAORS) and the allocations and payments of all federal and state grants awarded to subrecipients.

Important Dates and Helpful Documents

- [GAORS Payment Schedule - Exceptions](#)
- [Grant End Dates and Completion Report Deadlines - FY 2025](#)
- [Federal Grant Refund Form](#)
- [Completion Report Refund Form](#)
- [ACH Payment Information for GaDOE](#)
- Completion Report Instructions - link coming soon
- [Supplier Change Request Form \(SCR\)](#)
- [Supplier Change Request Form Instructions](#)
- [DE0147 - Drawdown Procedures](#)

LEAs should use the Supplier Change Request form to update information related to addresses, phone numbers, contact information, and banking information.



GA@Work – Statewide Software Conversion

Beginning July 2026, the GAORS system will only process one payment a month.

Only one payment will be processed monthly through January 2027.

This affects all grants that are processed through the Consolidated Application, including Bond Grants. **Also affects School Nutrition payments processed through SNO.**

What does this mean for subrecipients? PLAN, PLAN, PLAN!!!!

Proposed Payment Schedule During FYE Close and Software Migration - Tentative

Holidays – Banking and State

May 25 - Memorial Day	June 19 – Juneteenth National Independence Day	July 3 – Independence Day (Observed)	September 7 – Labor Day	October 12 – Columbus Day	November 11 – Veteran’s Day	November 26-27 - Thanksgiving	December 24-25 - Christmas	January 1 – New Year’s Day
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Grant Payment Pull Date	Invoices Due in Invoice Application	Approval Date to Move Invoicing to GAORS Payment	Grant & Invoicing Payment Date
June 11, 2026	?	June 10, 2026	June 18, 2026
July 30, 2026	?	July 29, 2026	August 20, 2026
August 27, 2026	?	August 19, 2026	September 17, 2026
September 24, 2026	?	September 23, 2026	October 15, 2026
October 22, 2026	?	October 21, 2026	November 12, 2026
November 19, 2026	?	November 18, 2026	December 17, 2026

QBE Payment Dates

July 31, 2026	August 31, 2026	September 30, 2026	October 30, 2026	November 20, 2026 (Pending Approval)	December 18, 2026 (Pending Approval)
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REMEMBER: Cannot File a Completion Report if a DE 147 Payment is Pending

Example of Timeline:

- Last Grant Payment File Pull is June 11, 2026
- DE 147 Cash Drawdown submitted on June 15, 2026
- DE 147 picked up on July 30, 2026
- DE 147 pending payment until August 20, 2026
- Cannot file completion report until August 21, 2026
- Missed July 30th Completion Report Deadline

Instead:

- Grant is finalized on June 15, 2026, and Finance Office is ready to file last draw and completion report.
- Submit Completion report on June 15, 2026
- Last drawdown will be paid on August 20, 2026, and completion report meets deadline of July 30, 2026

Consolidated Application Budget Amendments

Budget Amendments – Consolidated Application

The last date for a budget amendment approval for all Federal grants ending September 30, 2026 is **August 31, 2026**.

Federal Programs Handbook Updates:

Page 33 - Budgets

Page 63 – Consolidated Admin Funds

Page 74 – Budget Amendments

Budget Preparation Reminders

Budget Hearings

- **O.C.G.A. §20-2-167.1 (b)**
- Should hold at least two public meetings for the purpose of public input
- Meetings **CANNOT** take place within the same week
- Any other public meeting or hearing held that is related to the budget as required by law shall satisfy all or a portion of such requirement
 - Tax Hearings can be combined with Budget Hearings, if all requirements are met for both (Reminder: there are different requirements for Tax Hearings that must be met)
 - Board meetings in which citizens are given the opportunity to speak constitute a public meeting (i.e. Regular Session)
- Public meeting notices should be advertised in the local newspaper
- The proposed budget should be posted on the school district's website
 - Reminder: The current fiscal year's adopted budget should always be posted and maintained on the school district's website

Chart of Account Updates

Chart of Accounts New Codes

Object Code 758 - Financed Purchase Arrangement Expense
Information Technology related type asset - Present Value

Present value of the financed purchase arrangement obligation recorded as an expense when a new financed purchase arrangement commences for an Information Technology related type of asset. The financed purchase arrangement proceeds for any new financed purchases are to be recorded as “other financing sources.” Effective FY 2026.

Code Relationship Updates – FY 2026

Account Code	Description of Update	Effective Fiscal Year of Update
Object Code 116 – Professional Development Stipends	No longer allowable in Function 1000.	FY 2026
Object Code 199 – Other Salaries	Used for any additional supplements or stipends not associated with a professional development training course.	FY 2026
Object Codes 172 and 173 - Counselors	No longer allowable in Function 1000 – only use with Function 2100 – Pupil Services	FY 2026
Object Code 164 – Physical/Occupational Therapist	No longer allowable in Function 1000 – only use with Function 2100 – Pupil Services	FY 2026
Object Code 332 – Drug and Alcohol Testing, Fingerprinting	Only allowable with Function 2660 – School Safety and Security and 2700 – Pupil Transportation and 3100 – School Nutrition	FY 2026
Object Code 612 – Purchased Computer Software	Obsolete – Delete	FY 2026
Object Codes 710, 715, 720, 750	Only allowable with Function 4000 – Facilities Acquisition and Construction Services	FY 2025

Code Relationship Updates – FY 2026

Account Code	Description of Update	Effective Fiscal Year of Update
Object Code 592 - Payments to Other LUAs for Services Provided	<p>Updated Description: “Payments to Other LUAs for Services Provided or Grant Requirements Met”</p> <p>Recent Examples:</p> <ul style="list-style-type: none"> • Payments of GNETS Security Funding • Payments of Literacy Stipends • Payments of Math and Science Supplement for transferring teachers 	FY 2026
Fund 800 – General Fixed Assets Account Group – Pre-GASB 34	<p>Renaming Fund 800.</p> <p>Updated Description: Capital Assets Governmental Funds</p>	FY 2026
Fund 801 – Capital Assets – Created with the implementation of GASB 34	<p>Eliminating Fund 801.</p> <ul style="list-style-type: none"> • NOTE: Only Fund 800 will be valid in the COA-so if using Fund 801 in your accounting system, map Fund 801 to Fund 800 	FY 2026

Code Relationship Updates – FY 2027

Account Code	Description of Update	Effective Fiscal Year of Update
Object Code 881 – Schoolwide Schools	Updated Description to explicitly identify the use with the Fund 150 or Fund 400 Schoolwide Consolidation programs for the allocation of expenditures.	FY 2027
Revenue Source 3300 – Grants from K-12 Lottery	Inactivate.	FY 2027
Revenue Source 4535 – Federal Grants Related to COVID-19	Inactivate. Only open for the School Based Health Center Grants that are available through October 2026.	FY 2028
Revenue Source 4821 – Emergency Impact Aid	Inactivate. (this is the code created for the funds provided to assist students displaced by Hurricanes Katrina and Rita in 2005)	FY 2027
Revenue source 5300 – Sale or Compensation for Loss of Capital Assets	Clarify it's only to be used for capital assets. Any proceeds for sales other than land, buildings, and equipment should be recorded in account 1995.	FY 2027

Code Relationship Updates – FY 2027

Account Code	Description of Update	Effective Fiscal Year of Update
Object Code 950 – Unusual or Infrequent Items	Update description per GASB 103, no longer reported as a “special item”. Eliminates the need to assess whether the item is unusual in nature or infrequent in occurrence or both.	FY 2026
Object Code 960 – Extraordinary Items	Inactivate – Per GASB 103, extraordinary items are no longer defined. This activity would be reported as “Unusual or Infrequent Items” and utilize object code 950.	FY 2027
Revenue Source 6300 – Unusual or Infrequent Items	Update description per GASB 103, no longer reported as a “special item”. Eliminates the need to assess whether the item is unusual in nature or infrequent in occurrence or both.	FY 2026
Revenue Source 6400 – Extraordinary Items	Inactivate – Per GASB 103, extraordinary items are no longer defined. This activity would be reported as “unusual or Infrequent Items” and utilize revenue source 6300.	FY 2027

While GASB 103 is in effect for FY 2026, object code 960 and Revenue source 6400 will not be inactivated until FY 2027. Please note the financial statement presentation will change in FY 2026.



Code Relationship Updates – FY 2027

Account Code	Description of Update	Effective Fiscal Year of Update
Program Code 1519 – School Based Literacy Coaches	State funding to provide literacy coaches in schools with students in grades K-3. Fund 100.	FY 2027
Object Code 119 – Literacy Coach	Salaries for literacy coaches, both school-based and regional.	FY 2027

Account Code	Description of Update	Effective Fiscal Year of Update
QBE Instructional Program Codes	The only QBE codes that are allowable with function 2100 are the Special Education and CTAE program codes.	FY 2026

Program Codes Inactivated

- Inactivated Program Codes associated with grants that no longer exist.
- The DE 46 cannot be submitted if any of the invalid program codes are included, map to valid code.
- Export the COA Program Code List to Excel and Sort by Active Column.

Chart Of Accounts - Search

Search Classification Relationship

Chart of Accounts

Code : Search Code ex: 0111 Classification: Program

Name : Search Name Search

Classification Name	Sub Classification Name	Code	Name	Description	Active
Program	Regular Programs	1111	SECONDARY GENERAL LABORATORY		No
Program	Regular Programs	1220	PROFESSIONAL DEVELOPMENT (FUNCTION 2210 ONLY)		No

Export to Excel

Upcoming Deadlines

Financial Review Division Estimated Dates of Financial-Related Reports - FY 2026

Financial Related Reports	Due Date
Nutrition DE 0107 Financial Year End Final	July 31, 2026
FY 2026 CS-1 Salaries and Travel Report to DOAA	August 15, 2026
FY 2026 Budget-Final Amended (DE 46) Final Upload With Superintendent Sign Off	August 21, 2026
DE 46 vs SNP Financial Data Comparison	August 30, 2026
FY 2026 Financial (DE 46) Final Upload With Superintendent Sign Off	September 18, 2026
FY 2026 Audit History (TIGA) File to DOAA	October 1, 2026
FY 2026 Purchasing Card Report to DOAA	October 1, 2026
FY 2027 Budgets in Federal Consolidation Application	October 1, 2026 (estimate)
FY 2027 Budget-Initial (DE 46) Final Upload With Superintendent Sign Off	October 16, 2026
FY 2027 Initial Budget to Carl Vinson Institute	As Soon As Approved by Board
FY 2026 Grant Completion Reports	30 days after grant award period end
FY 2026 SPLOST Expenditure Report	December 4, 2026
HB 1187 Immigration Report	December 31, 2026
FY 2026 Draft Financial Statements, including Notes and MD&A (if presenting)	December 31, 2026* (Deadline of November 15, 2026 (estimate) for DOAA Certificate of Excellence Reward)
FY 2026 Adjustments to Financial Statements (including auditor-proposed and accepted)	At the end of the audit engagement
FY 2026 Audited Financial Report to Carl Vinson Institute	At the end of the audit engagement
FY 2026 Special Education Excess Cost Report	January 31, 2027
Nutrition DE 0106 Claims	Due by 20th of Each Month
Nutrition DE 0107 Financial	Due by the End of Each Month

NOTE: The dates included for other GaDOE Divisions are estimates. Actual due dates must be confirmed with the responsible divisions. This listing is compiled to serve as a guide, but does not set the authority for report due dates outside of the Financial Review Division.

QUESTIONS?



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