Welcome to:
Pre-K Reconciliation Training

Georgia Dept of Early Care and Learning
BRIGHT FROM THE START

Questions?

TYPE ALL QUESTIONS IN THE CHAT TO THE HOST ONLY, NOT TO EVERYONE

Shhhhh ….

PLEASE ALWAYS STAY MUTED

Check your screen name

CHANGE SCREEN NAME TO REGISTRATION NAME

Georgia Dept of Early Care and Learning

BRIGHT FROM THE START

Pre-K Reconciliation Training

2022-2023 School Year

Georgia's Pre-K Program

Welcome to:
Pre-K Reconciliation Training

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BRIGHT FROM THE START

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☑

Check your screen name

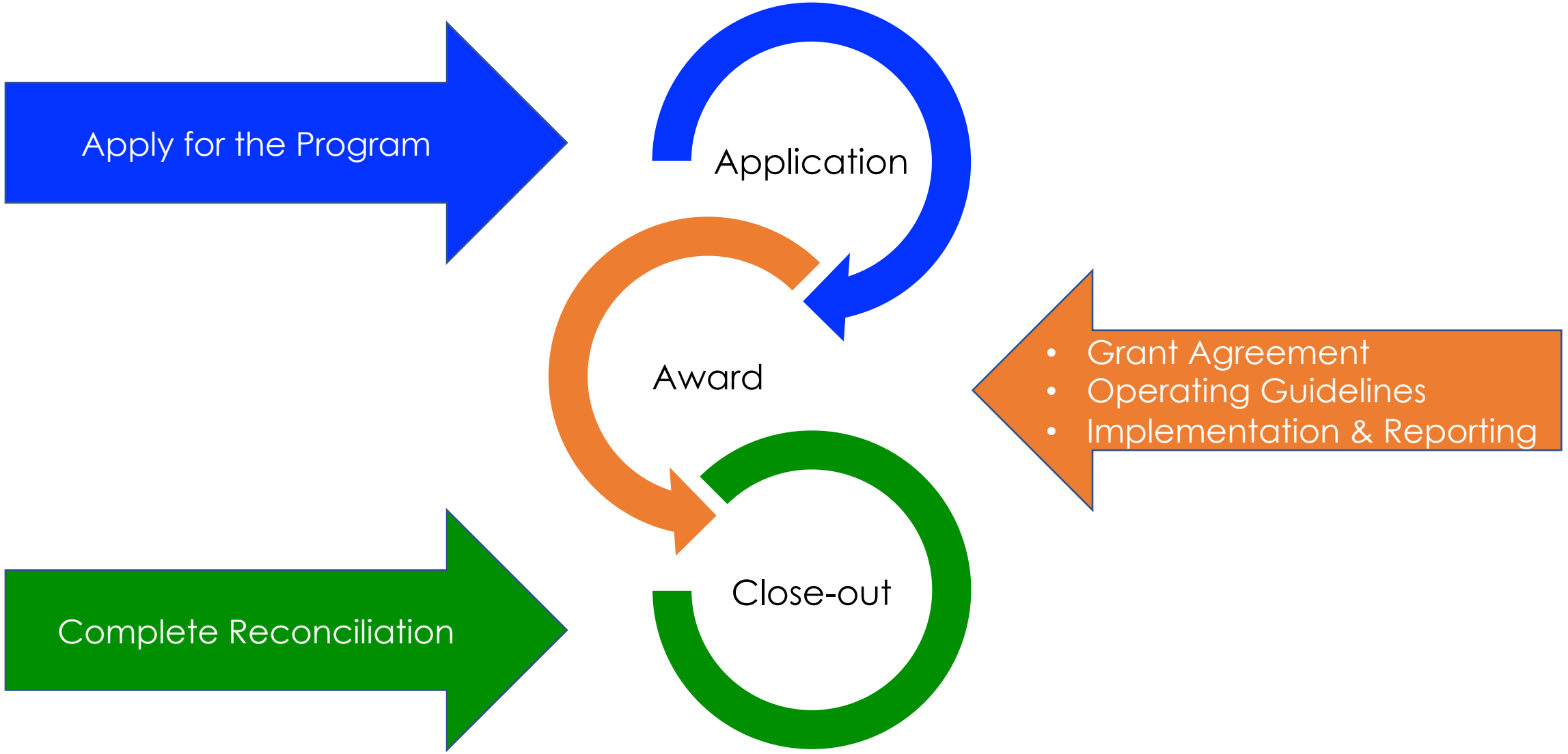
CHANGE SCREEN NAME TO REGISTRATION NAME

☑

Learning Outcomes

- Pre-K grant lifecycle
- Purpose of Pre-K reconciliation
- Reconciliation completion and submission requirements
- Recordkeeping standards
- Reconciliation Line Items
- Best practices

Pre-K Grant Lifecycle



Pre-K Grant Lifecycle

Provider Actions

- Understand Program requirements
- Apply for the Program

Agency Actions

- Review application for eligibility
- Issue an award decision

Pre-K Grant Lifecycle

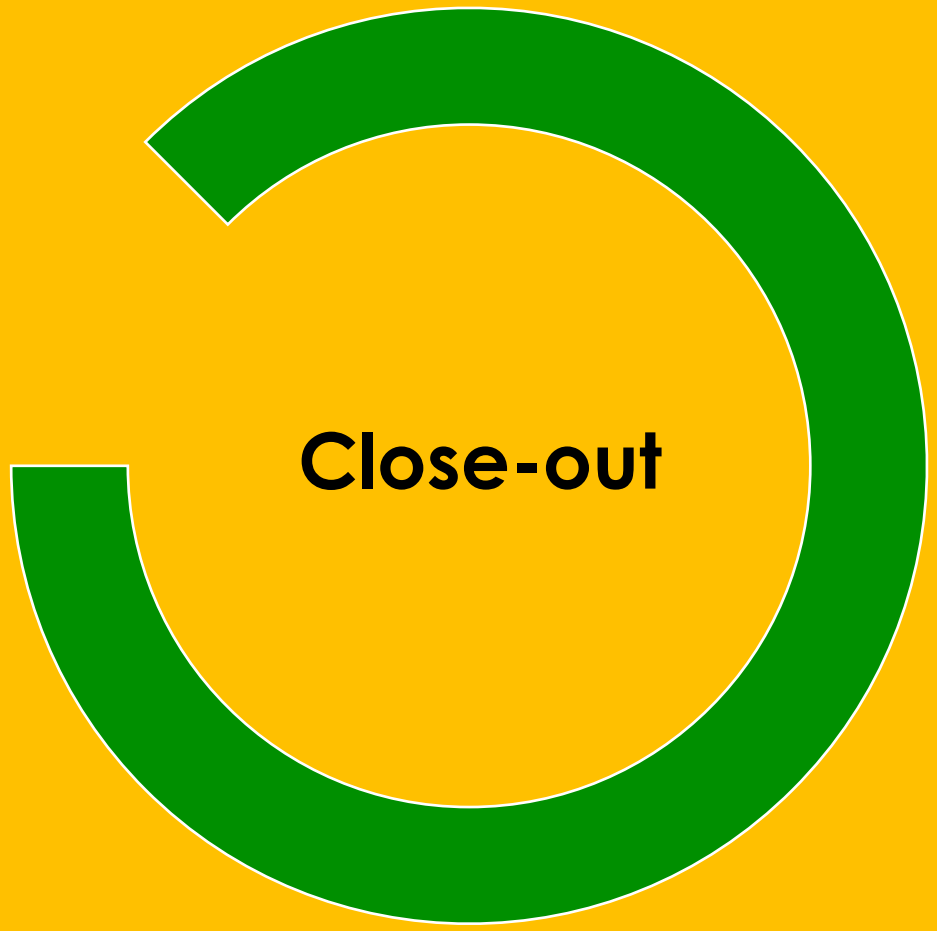
Provider Actions

- Accept, understand, and comply with the terms of the agreement
- Implement the Program
- Attend training
- Internal training, monitoring and oversight

Agency Actions

- Provide grant agreement
- Training and technical assistance
- Monitoring
- Oversight

Pre-K Grant Lifecycle



Provider Actions

- Submit reconciliation report
- Maintain documentation to support reconciliation report

Agency Actions

- Review reconciliation report
- Validate reconciliation report

Pre-K Reconciliation

Purpose

How is it used by BFTS?

What does it represent?

What am I supposed to do with it?

Pre-K Reconciliation

- An accounting of funds received
  - Used for the intended purpose
  - Used in accordance with requirements and guidelines
- Provides the Agency with data on how **awarded funding** was used.

Georgia Dept of Early Care and Learning
BRIGHT FROM THE START

2022-2023 Georgia's Pre-K Program
Pre-K Year End Reconciliation Report

Legal Name: Children Learn USA, LLC
DBA: Hopscotch CDC
Address: 123 Any Street Macon, GA 01234

Start-up Reconciliation:

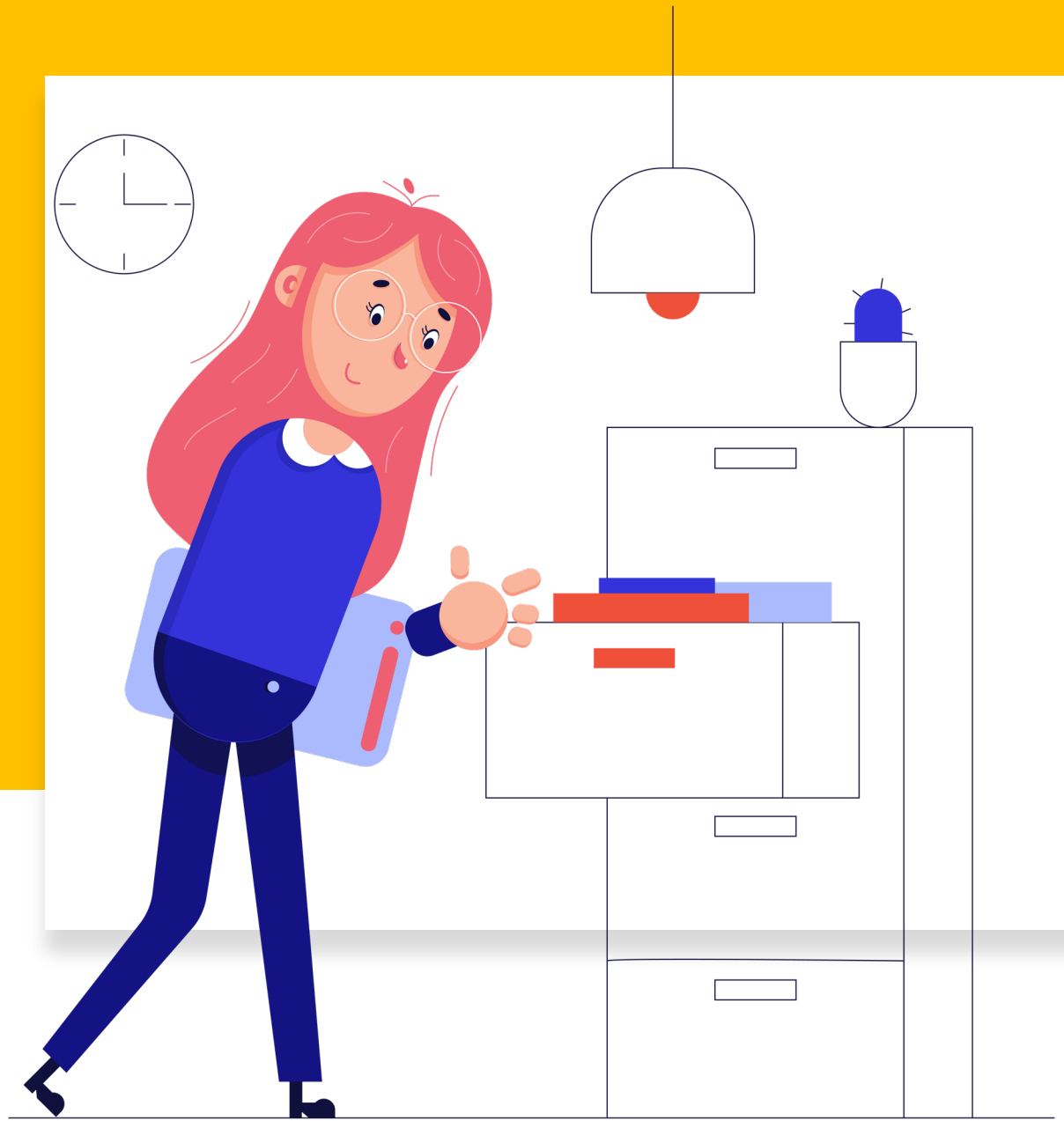
1	Total Start-up payments:	
2	Total Start-up purchases:	
3	**Total Start-up balance:**	

Pre-K Grant Agreement and Roster Payments Reconciliation Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	
5	Instructional Other (field trips etc.):	
6	Stationary Playground Equipment:	

Reconciliation Submission Dates

- August 30th – Private providers
- September 30th – Local school systems



Recordkeeping Requirements

O.G. Sections 17.7 & 20.10

Recordkeeping Requirements (O.G. Sections 17.7 & 20.10)

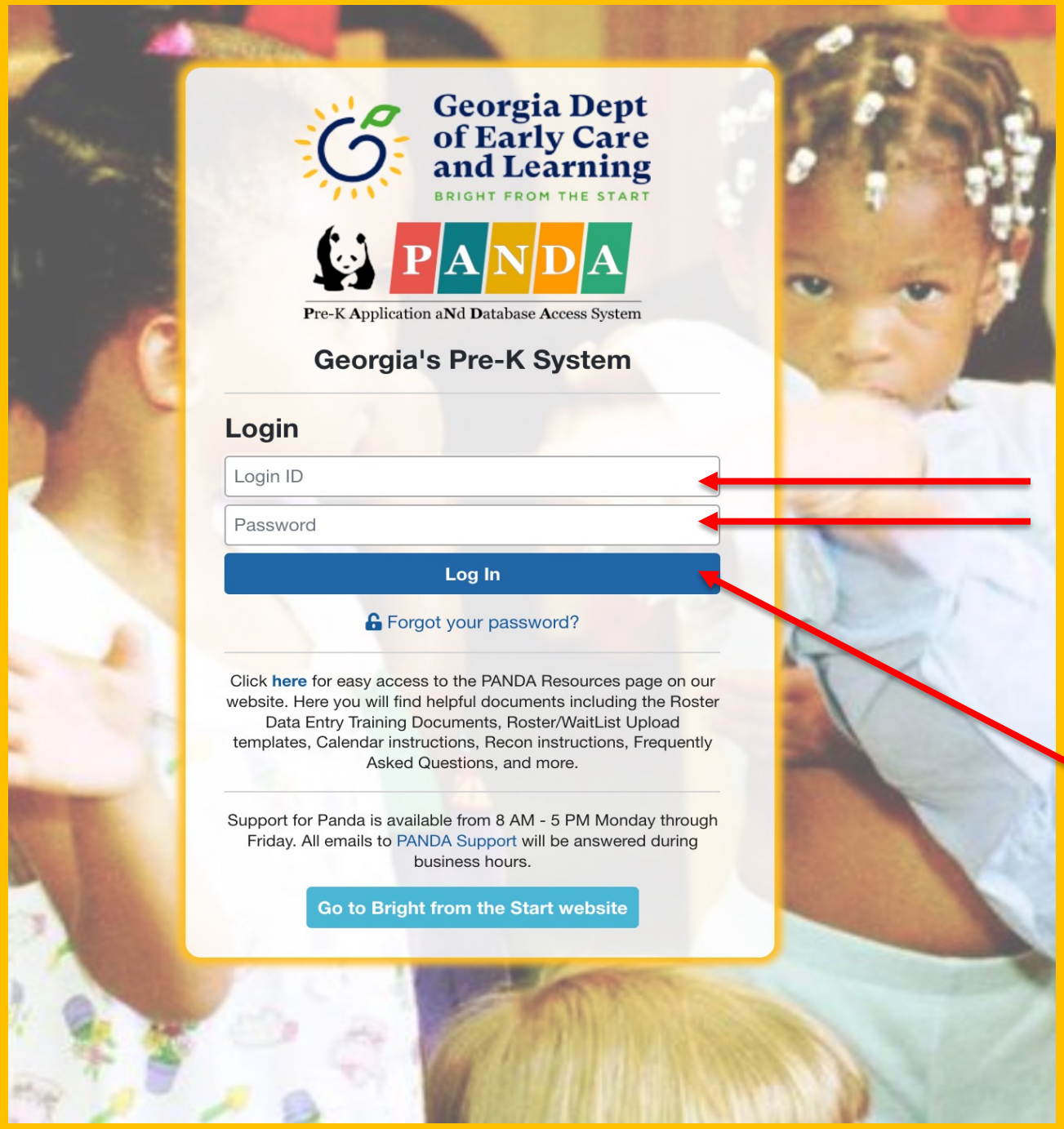
- Maintain full and complete funding and expense records pertaining to the grant agreement.
- Must maintain for 3 years beyond the agreement ending date, or until the following has been resolved:
  - Litigation
  - Claims- if started before the expiration of the original 3-year period
  - Audit/review findings- if started before the expiration of the original 3-year period

If you can’t support it, don’t report it.

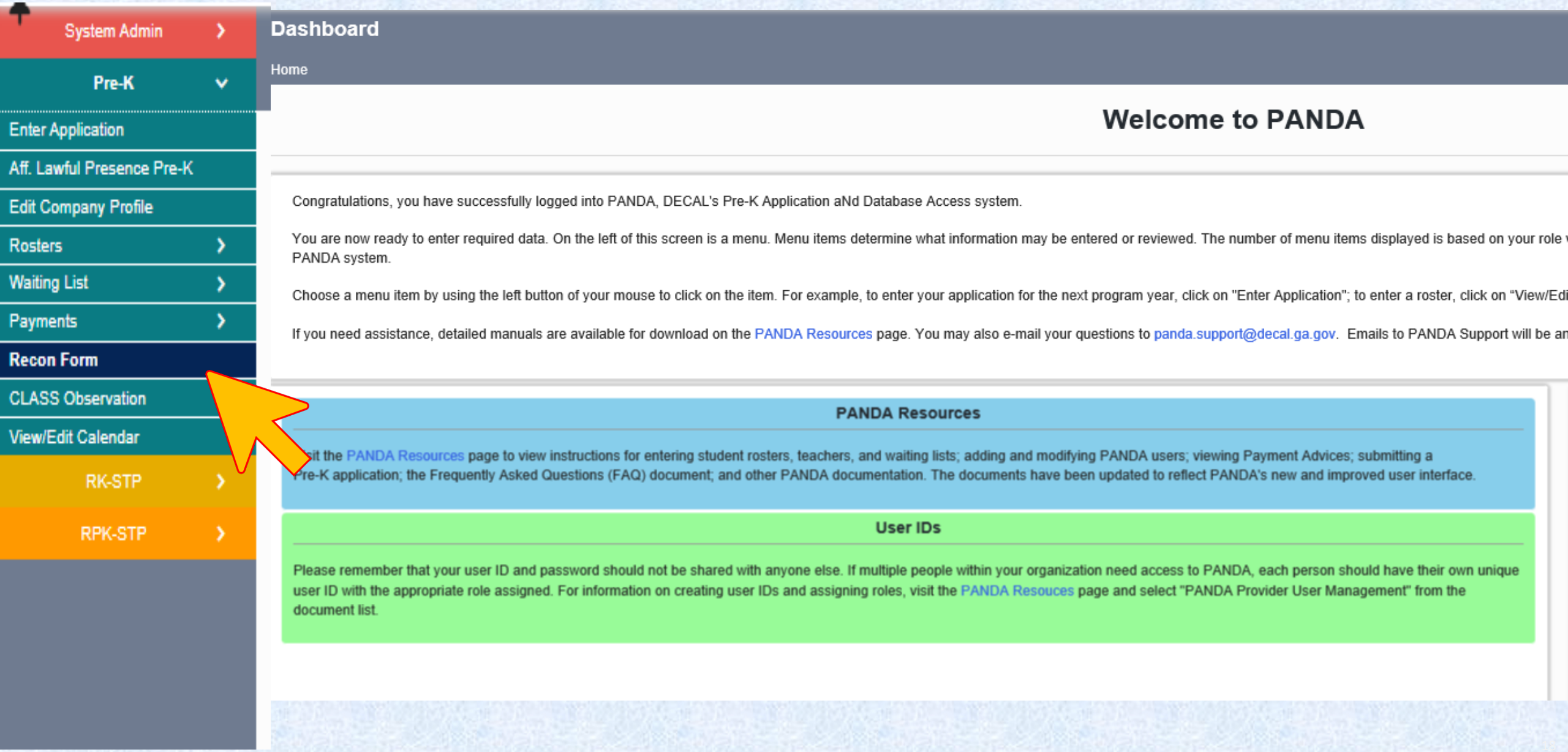
Pre-K Reconciliation

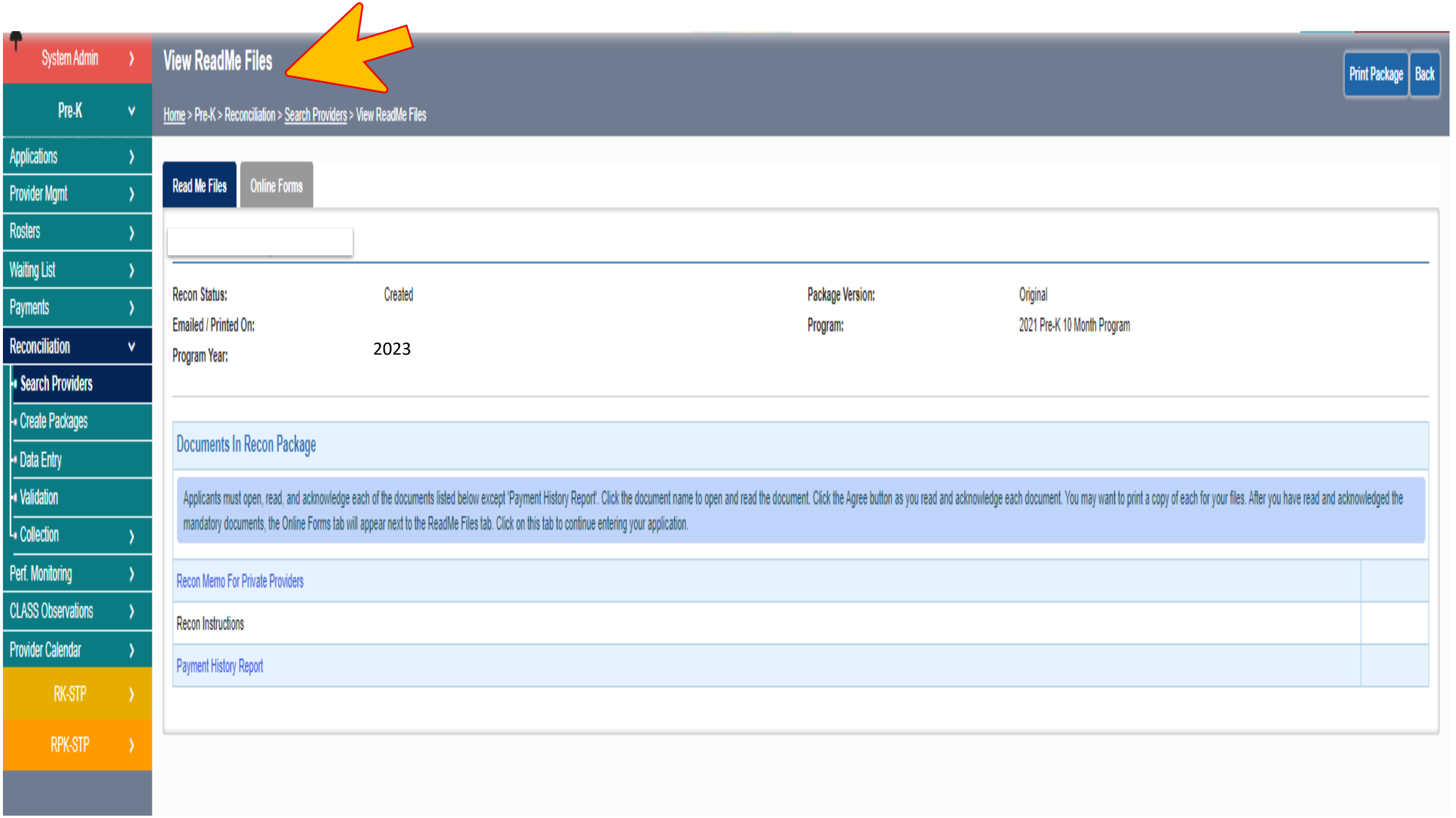
Where Can I find the Reconciliation Form?

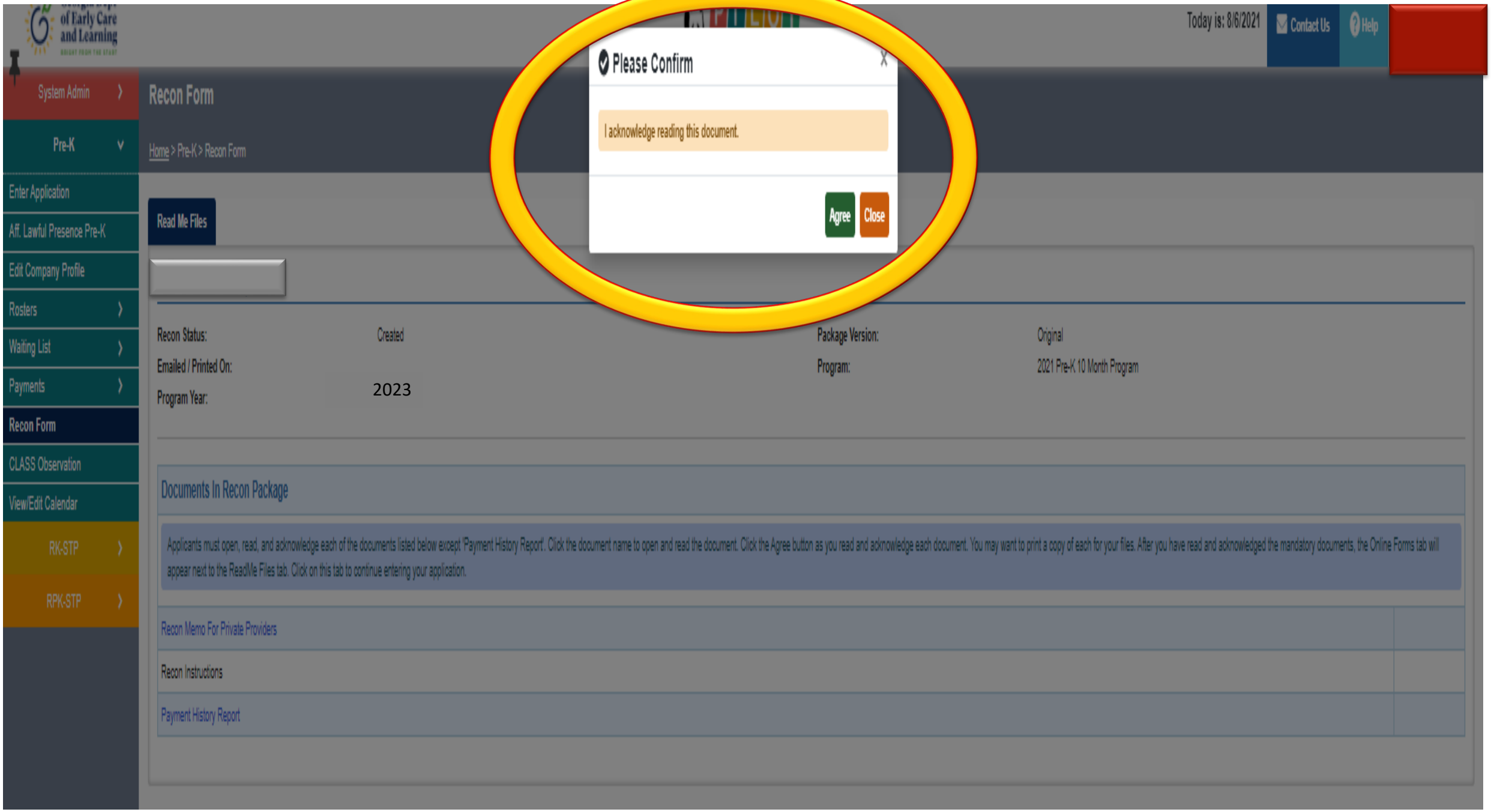
https://decal.ga.gov



Enter: PANDA Login ID
Enter: Password
Select: Login


System Admin
Pre-K
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Dashboard
Home
Welcome to PANDA
Congratulations, you have successfully logged into PANDA, DECAL's Pre-K Application aNd Database Access system.
You are now ready to enter required data. On the left of this screen is a menu. Menu items determine what information may be entered or reviewed. The number of menu items displayed is based on your role
PANDA system.
Choose a menu item by using the left button of your mouse to click on the item. For example, to enter your application for the next program year, click on "Enter Application"; to enter a roster, click on "View/Edi
If you need assistance, detailed manuals are available for download on the PANDA Resources page. You may also e-mail your questions to panda.support@decal.ga.gov. Emails to PANDA Support will be ar
PANDA Resources
it the PANDA Resources page to view instructions for entering student rosters, teachers, and waiting lists; adding and modifying PANDA users; viewing Payment Advices; submitting a
Pre-K application; the Frequently Asked Questions (FAQ) document; and other PANDA documentation. The documents have been updated to reflect PANDA's new and improved user interface.
User IDs
Please remember that your user ID and password should not be shared with anyone else. If multiple people within your organization need access to PANDA, each person should have their own unique
user ID with the appropriate role assigned. For information on creating user IDs and assigning roles, visit the PANDA Resouces page and select "PANDA Provider User Management" from the
document list.


System Admin
Pre-K
Applications
Provider Mgmt
Rosters
Waiting List
Payments
Reconciliation
Search Providers
Create Packages
Data Entry
Validation
Collection
Perf. Monitoring
CLASS Observations
Provider Calendar
RK-STP
RPK-STP
View ReadMe Files
Home > Pre-K > Reconciliation > Search Providers > View ReadMe Files
Print Package
Back
Read Me Files
Online Forms
Recon Status: Created
Emailed / Printed On:
Program Year: 2023
Package Version: Original
Program: 2021 Pre-K 10 Month Program
Documents In Recon Package
Applicants must open, read, and acknowledge each of the documents listed below except 'Payment History Report'. Click the document name to open and read the document. Click the Agree button as you read and acknowledge each document. You may want to print a copy of each for your files. After you have read and acknowledged the mandatory documents, the Online Forms tab will appear next to the ReadMe Files tab. Click on this tab to continue entering your application.
Recon Memo For Private Providers
Recon Instructions
Payment History Report


of Early Care and Learning
Today is: 8/6/2021
Contact Us
Help
Please Confirm
I acknowledge reading this document.
Agree
Close
System Admin
Pre-K
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Recon Form
Home > Pre-K > Recon Form
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Recon Status: Created
Emailed / Printed On:
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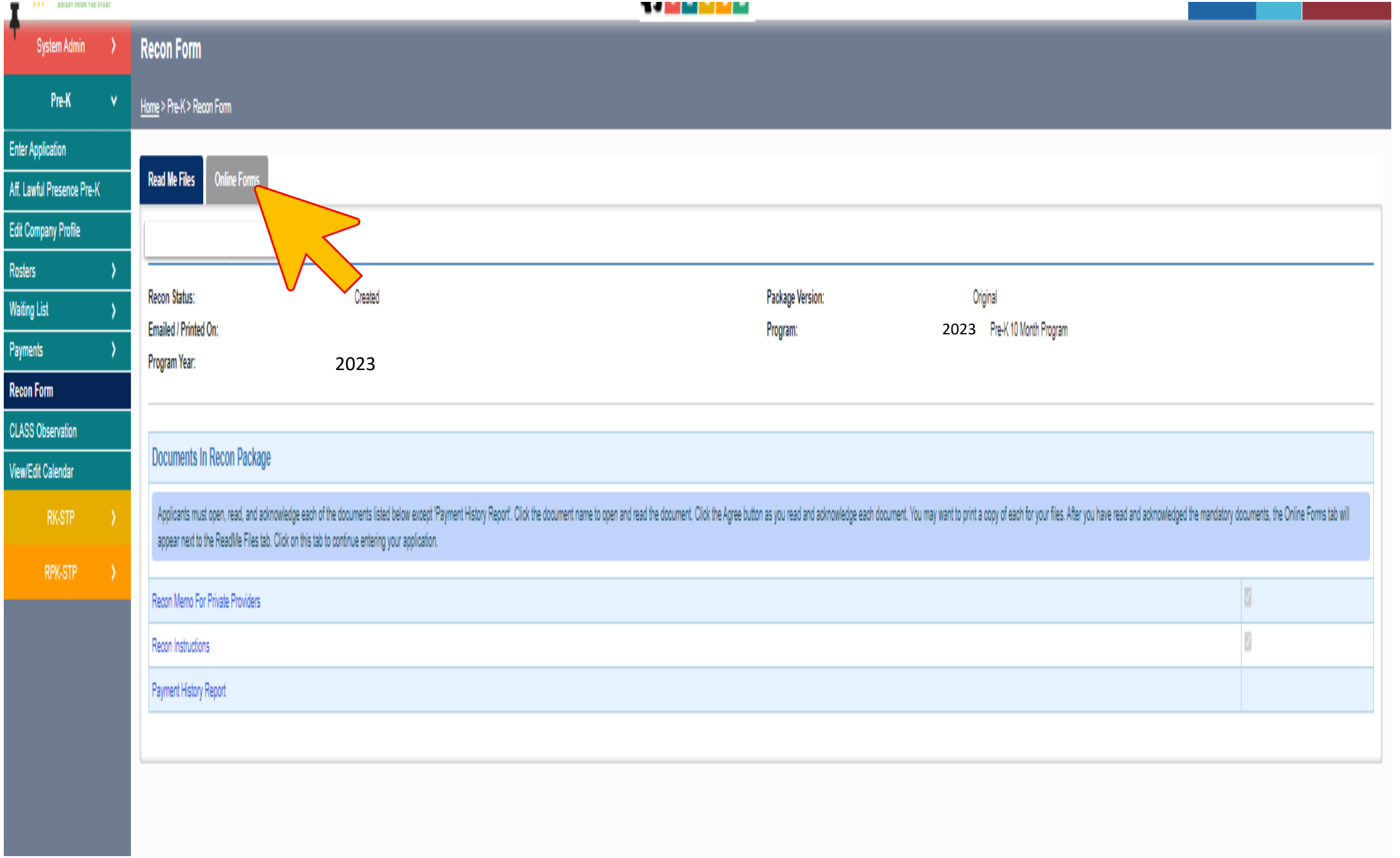
System Admin
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Enter Application
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Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Recon Form
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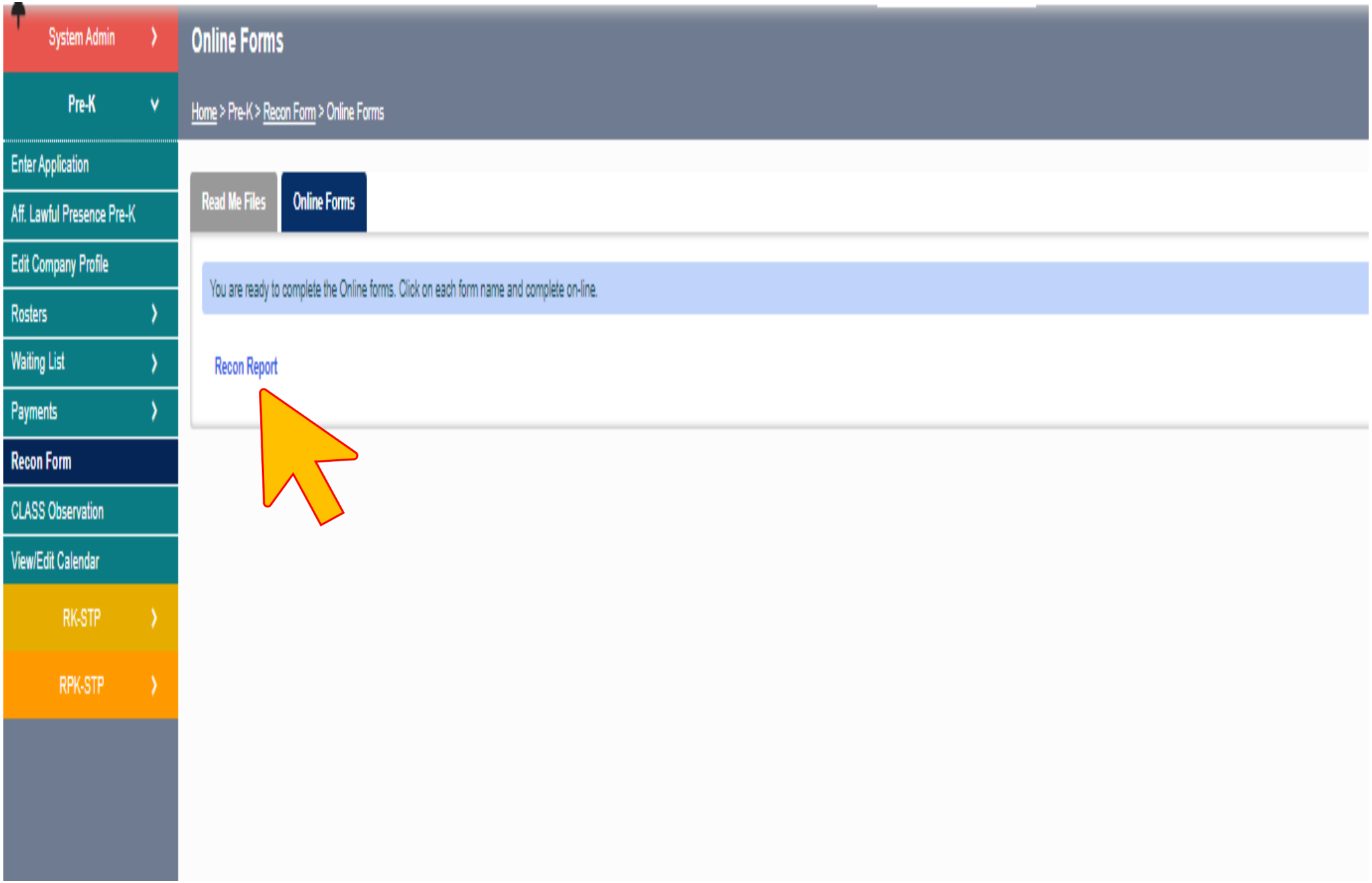
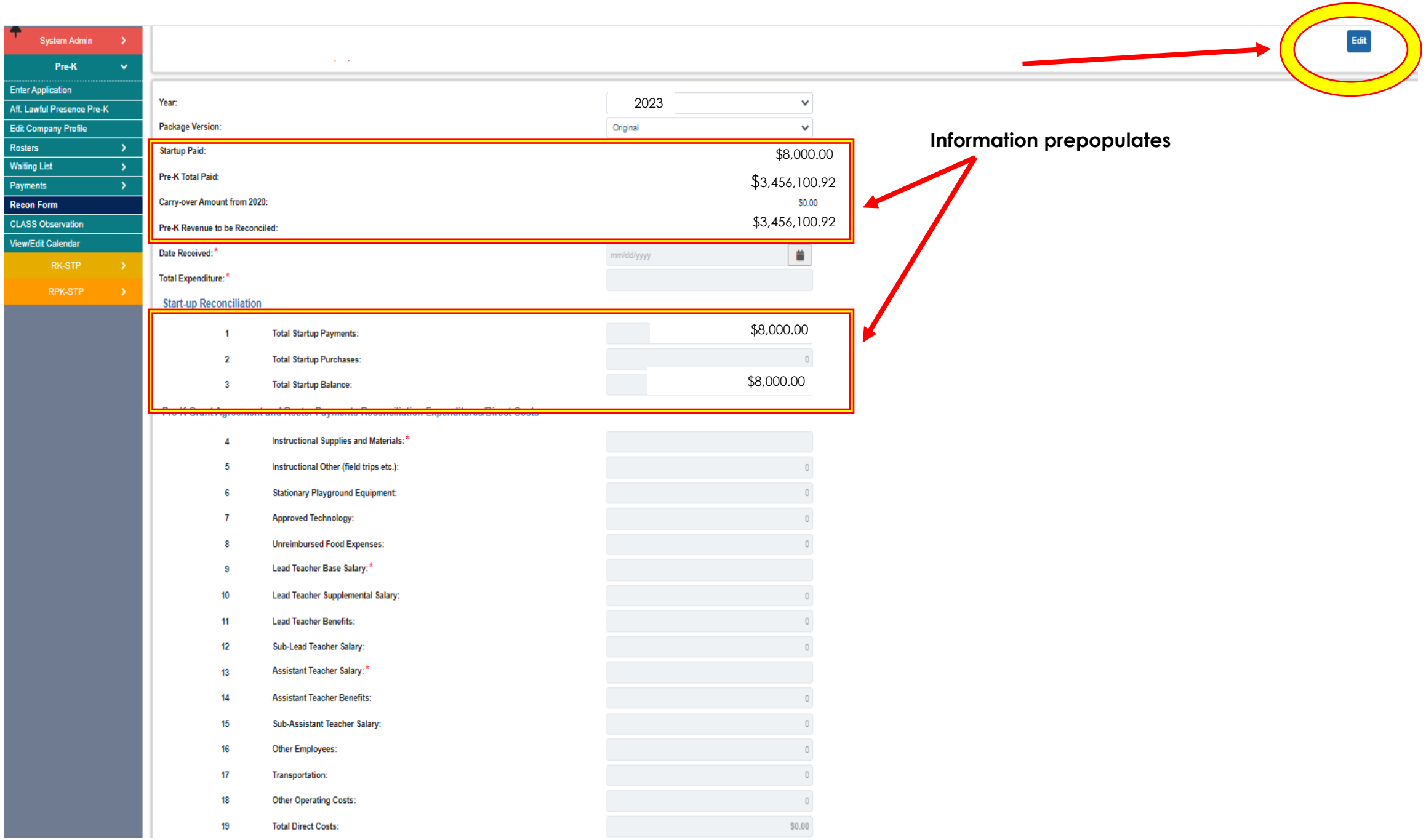

System Admin
Pre-K
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Online Forms
Home > Pre-K > Recon Form > Online Forms
Read Me Files
Online Forms
You are ready to complete the Online forms. Click on each form name and complete on-line.
Recon Report


System Admin
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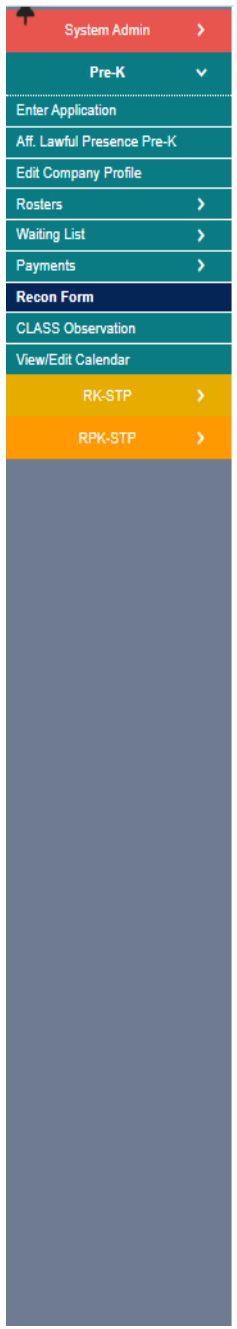
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Edit
Year:
2023
Package Version:
Original
Startup Paid:
$8,000.00
Pre-K Total Paid:
$3,456,100.92
Carry-over Amount from 2020:
$0.00
Pre-K Revenue to be Reconciled:
$3,456,100.92
Date Received:*
mm/dd/yyyy
Total Expenditure:*
Start-up Reconciliation
1 Total Startup Payments: $8,000.00
2 Total Startup Purchases: 0
3 Total Startup Balance: $8,000.00
4 Instructional Supplies and Materials:*
5 Instructional Other (field trips etc.): 0
6 Stationary Playground Equipment: 0
7 Approved Technology: 0
8 Unreimbursed Food Expenses: 0
9 Lead Teacher Base Salary:*
10 Lead Teacher Supplemental Salary: 0
11 Lead Teacher Benefits: 0
12 Sub-Lead Teacher Salary: 0
13 Assistant Teacher Salary:*
14 Assistant Teacher Benefits: 0
15 Sub-Assistant Teacher Salary: 0
16 Other Employees: 0
17 Transportation: 0
18 Other Operating Costs: 0
19 Total Direct Costs: $0.00
Information prepopulates



Save Subm Cancel

Year: 2023

Package Version: Original

Startup Paid: $8,000.00

Pre-K Total Paid: $3,456,100.92

Carry-over Amount from 2020: $0.00

Pre-K Revenue to be Reconciled: $3,456,100.92

Date Received:* mm/dd/yyyy

Total Expenditure:*

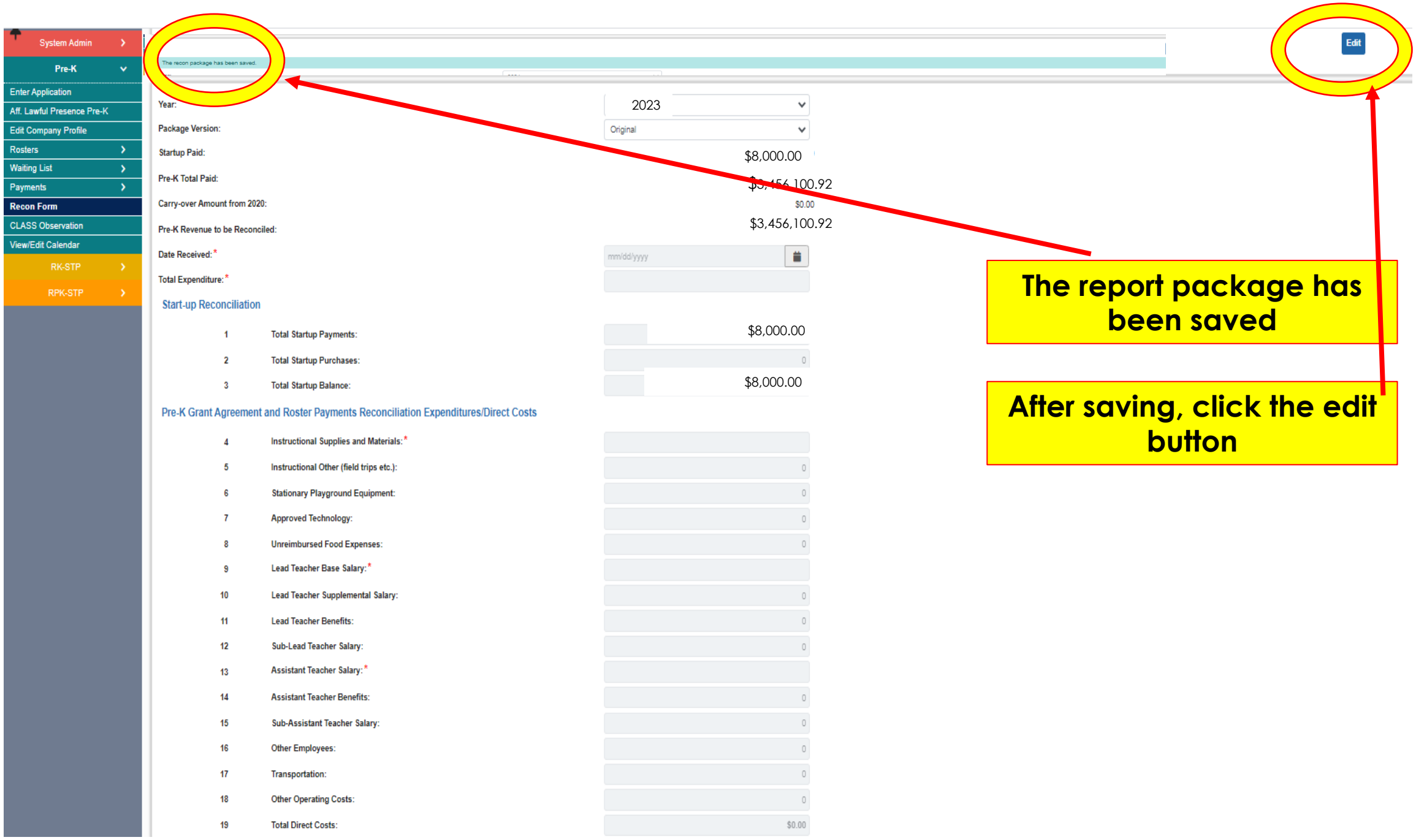
Start-up Reconciliation

1	Total Startup Payments:	$8,000.00
2	Total Startup Purchases:	0
3	Total Startup Balance:	$8,000.00

Pre-K Grant Agreement and Roster Payments Reconciliation Expenditures/Direct Costs

4	Instructional Supplies and Materials:*	
5	Instructional Other (field trips etc.):	0
6	Stationary Playground Equipment:	0
7	Approved Technology:	0
8	Unreimbursed Food Expenses:	0
9	Lead Teacher Base Salary:*	
10	Lead Teacher Supplemental Salary:	0
11	Lead Teacher Benefits:	0
12	Sub-Lead Teacher Salary:	0
13	Assistant Teacher Salary:*	
14	Assistant Teacher Benefits:	0
15	Sub-Assistant Teacher Salary:	0
16	Other Employees:	0
17	Transportation:	0
18	Other Operating Costs:	0
19	Total Direct Costs:	$0.00

Save


System Admin
Pre-K
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
The recon package has been saved.
Edit
Year: 2023
Package Version: Original
Startup Paid: $8,000.00
Pre-K Total Paid: $3,456,100.92
Carry-over Amount from 2020: $0.00
Pre-K Revenue to be Reconciled: $3,456,100.92
Date Received:*
Total Expenditure:*
Start-up Reconciliation
1 Total Startup Payments: $8,000.00
2 Total Startup Purchases: 0
3 Total Startup Balance: $8,000.00
Pre-K Grant Agreement and Roster Payments Reconciliation Expenditures/Direct Costs
4 Instructional Supplies and Materials:*
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7 Approved Technology: 0
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9 Lead Teacher Base Salary:*
10 Lead Teacher Supplemental Salary: 0
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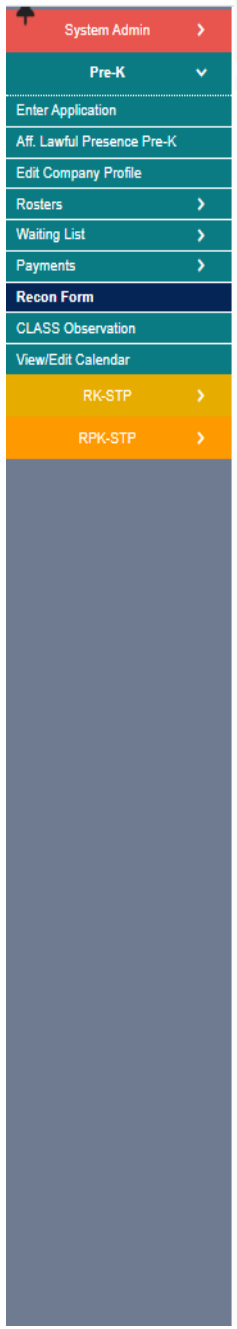
12 Sub-Lead Teacher Salary: 0
13 Assistant Teacher Salary:*
14 Assistant Teacher Benefits: 0
15 Sub-Assistant Teacher Salary: 0
16 Other Employees: 0
17 Transportation: 0
18 Other Operating Costs: 0
19 Total Direct Costs: $0.00
The report package has been saved
After saving, click the edit button



Save Submit Ca

Year:	2023
Package Version:	Original
Startup Paid:	$8,000.00
Pre-K Total Paid:	$3,456,100.92
Carry-over Amount from 2020:	$0.00
Pre-K Revenue to be Reconciled:	$3,456,100.92
Date Received:*	mm/dd/yyyy
Total Expenditure:*	

Start-up Reconciliation

1	Total Startup Payments:	$8,000.00
2	Total Startup Purchases:	0
3	Total Startup Balance:	$8,000.00

Pre-K Grant Agreement and Roster Payments Reconciliation Expenditures/Direct Costs

4	Instructional Supplies and Materials:*	
5	Instructional Other (field trips etc.):	0
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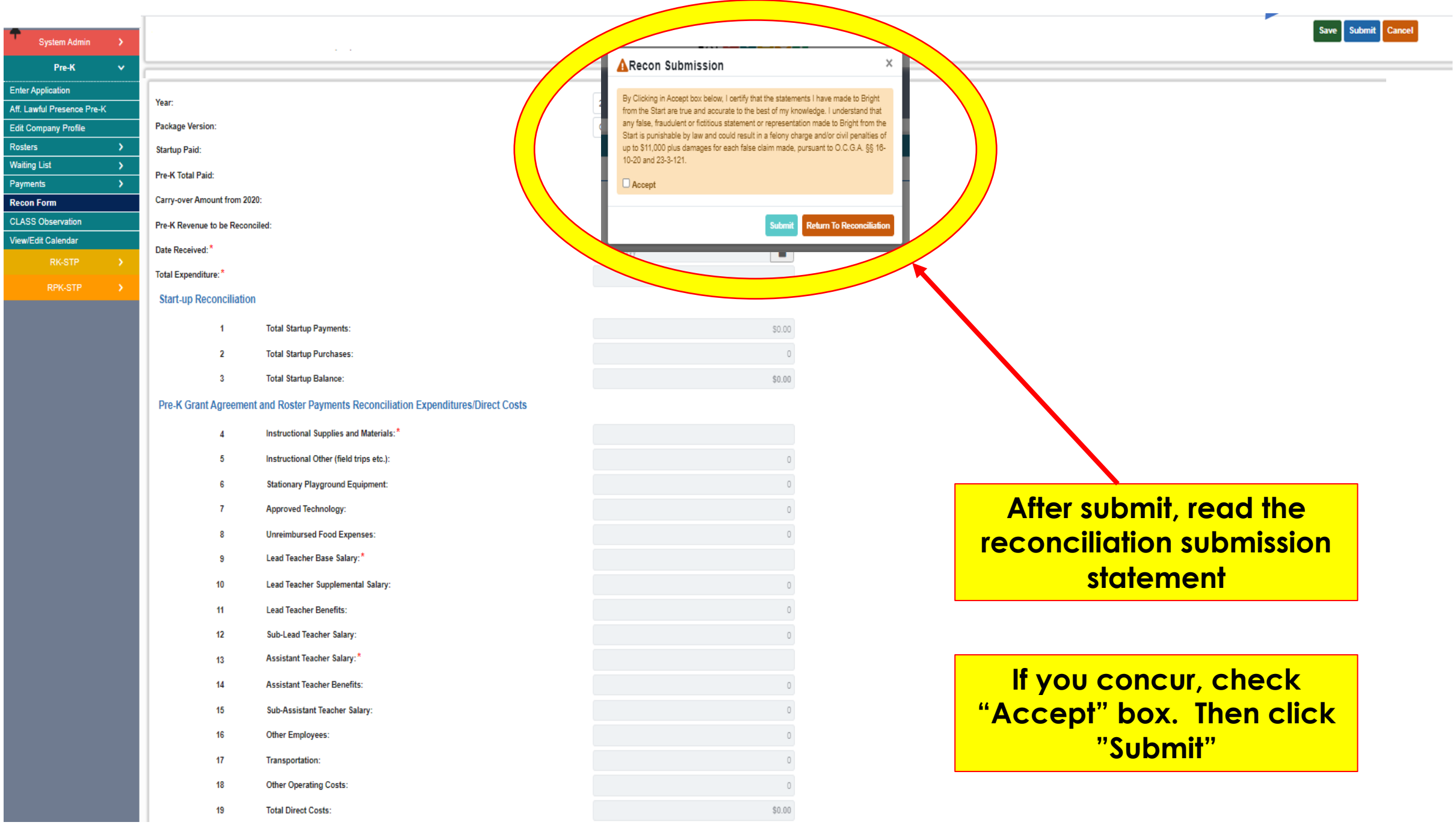
15	Sub-Assistant Teacher Salary:	0
16	Other Employees:	0
17	Transportation:	0
18	Other Operating Costs:	0
19	Total Direct Costs:	$0.00

After edit, click the submit button


System Admin
Pre-K
Enter Application
Aff. Lawful Presence Pre-K
Edit Company Profile
Rosters
Waiting List
Payments
Recon Form
CLASS Observation
View/Edit Calendar
RK-STP
RPK-STP
Save
Submit
Cancel
Recon Submission
By Clicking in Accept box below, I certify that the statements I have made to Bright from the Start are true and accurate to the best of my knowledge. I understand that any false, fraudulent or fictitious statement or representation made to Bright from the Start is punishable by law and could result in a felony charge and/or civil penalties of up to $11,000 plus damages for each false claim made, pursuant to O.C.G.A. §§ 16-10-20 and 23-3-121.
Accept
Submit
Return To Reconciliation
Year:
Package Version:
Startup Paid:
Pre-K Total Paid:
Carry-over Amount from 2020:
Pre-K Revenue to be Reconciled:
Date Received:*
Total Expenditure:*
Start-up Reconciliation
1 Total Startup Payments: $0.00
2 Total Startup Purchases: 0
3 Total Startup Balance: $0.00
Pre-K Grant Agreement and Roster Payments Reconciliation Expenditures/Direct Costs
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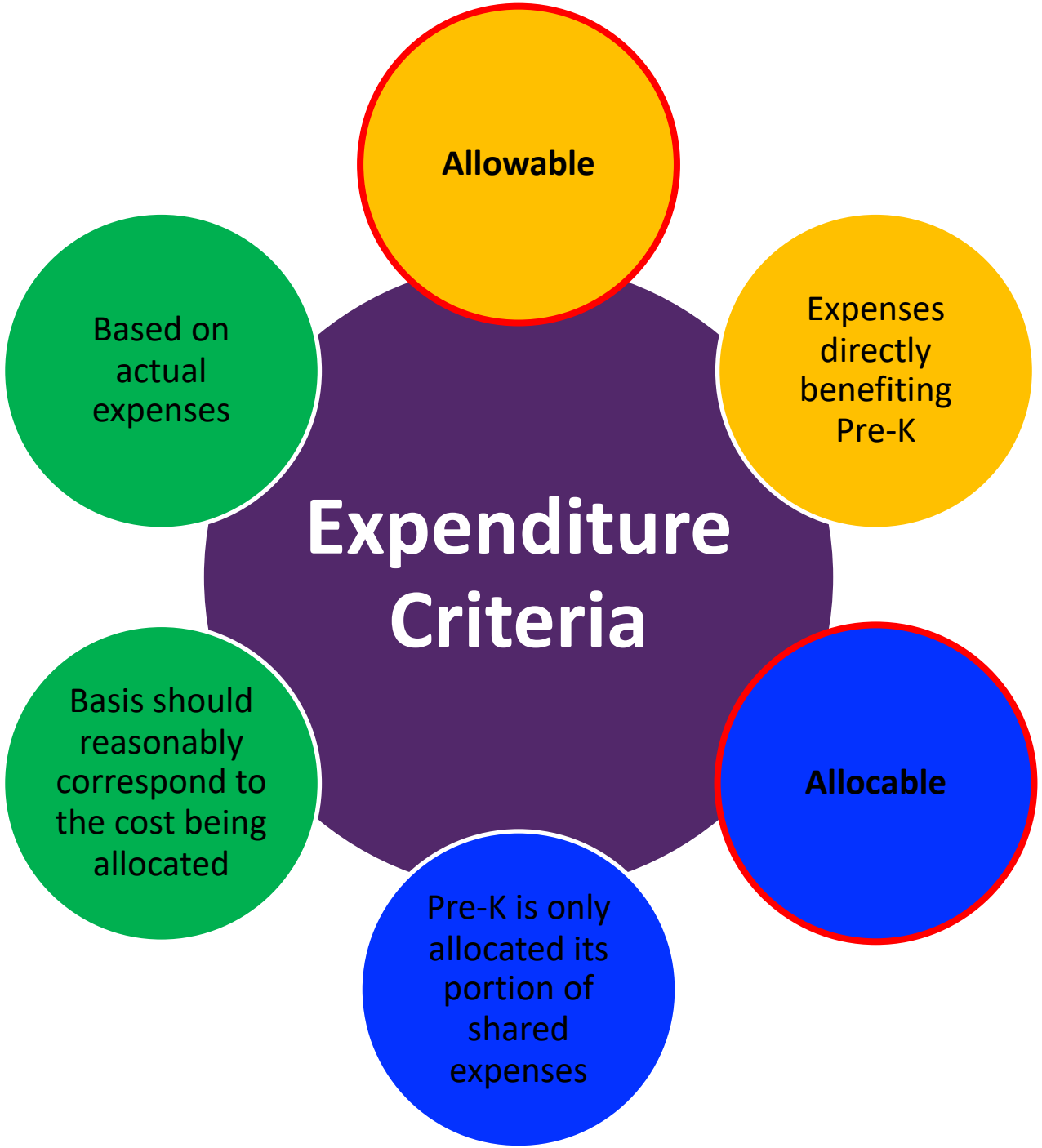
11 Lead Teacher Benefits: 0
12 Sub-Lead Teacher Salary: 0
13 Assistant Teacher Salary:*
14 Assistant Teacher Benefits: 0
15 Sub-Assistant Teacher Salary: 0
16 Other Employees: 0
17 Transportation: 0
18 Other Operating Costs: 0
19 Total Direct Costs: $0.00
After submit, read the reconciliation submission statement
If you concur, check “Accept” box. Then click ”Submit”

Criteria for expenditures

- Used to cover costs of the Pre-K program only, and the Pre-K program's allocated share of **other** allowable costs expensed through normal operation of the facility.
- Allowable costs are those ordinary and necessary expenses directly benefiting or resulting from Pre-K program operations.
- All funds must be expended by June 30th of the program year.
- Refer to Section 17.1 and 20.1 of the operating guidelines.


Allowable
Based on actual expenses
Expenses directly benefiting Pre-K
Expenditure Criteria
Basis should reasonably correspond to the cost being allocated
Allocable
Pre-K is only allocated its portion of shared expenses

Allocation

- Use the most **logical** basis.
- Allocate for **shared resources.**
- Allocate **shared expenses.**
- **Document and support** the basis for allocation.
- **Document and support** the allocated cost.

Business Rule, Required Approval, and/or Impact to Pre-K Bottom Line

Direct Costs Lines 1-3 / Start-Up Grant Payments and Costs

PURPOSE

- Start-up grants are given for newly awarded classrooms in the amount of $8,000 per class.
- The purpose of this grant is to provide start-up funds to new or expansion Georgia's Pre-K Programs for purchasing classroom equipment, supplies, and materials.

CONDITIONS AND TERMS OF GRANT

- The maximum amount that can be released under this grant will be $8,000 per eligible class unless the grant is amended in writing by the Grantor.
- The money received under the grant shall only be used to purchase equipment and consumable supplies/materials from the Basic Equipment, Materials and Supplies Inventory List, for sole use at the grant site in Georgia's Pre-K Program.

Start-up Reconciliation

Prepopulated

1. Separate grant agreement
2. Funds used to purchase equipment and supplies for a new or expanded Program
3. $8,000 for each new/expanded classroom

Start-up Reconciliation

Line 1: Total Start-up Payments

- Prepopulated.
- The total amount to be received from BftS during the program year per the grant agreement.

Line 2: Total Start-up purchases

- Enter the amount expended for start-up purchases of supplies and materials for the new/expansion classroom for the school year.

Line 3: Start-up Balance

- Line 1 – 2
- Balance of funds received less supported expenses.

Amount due back to BftS= $200

Georgia Dept of Early Care and Learning
BRIGHT FROM THE START

2022-2023 Georgia's Pre-K Program

Pre-K Year End Reconciliation Report

Legal Name: Children Learn USA, LLC
DBA: Hopscotch CDC
Address: 123 Any Street Macon, GA 01234

Start-up Reconciliation:

1	Total Start-up payments:	$8,000
2	Total Start-up purchases: ★	$7,800
3	**Total Start-up balance:**	$ 200

Direct and Indirect Costs

Direct Costs are those costs that can be identified specifically with the Pre-K program.

Indirect Costs are incurred for a common or joint objective and therefore cannot be identified readily with a particular activity.

Direct Costs Line 4 -

Instructional Supplies and Materials

Technology on the Basic Equipment List (Appendix H) should be reported on Line 4

<u>Not</u> on the technology line (line 7)

- All programs must spend a minimum of $1,000 per classroom on classroom equipment, replacement classroom materials, classroom supplies, and/or additional classroom materials.
- Classroom supplies and materials should be selected from the Georgia's Pre-K Program Basic Equipment, Materials, and Supplies Inventory List (Appendix H).

Expenditures/Direct Costs- Line 4

Pre-K Grant Agreement and Roster Payments Reconciliation
Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	
5	Instructional Other (field trips etc.):	
6	Stationary Playground Equipment: **Approval Required**	
7	Technology:	
8	Unreimbursed Food Expenses:	

Direct Costs Line 5 - Instructional Other

Instructional Other

Enter amount expended for instructional **costs not included** in Instructional Supplies and Materials.

Examples include:

- Field Trips
- Music
- Dance Instruction
- Character Education
- Storyteller, etc.

Expenditures/Direct Costs- Line 5

Pre-K Grant Agreement and Roster Payments Reconciliation
Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	
5	Instructional Other (field trips etc.):	
6	Stationary Playground Equipment: **Approval Required**	
7	Technology:	
8	Unreimbursed Food Expenses:	

Direct Costs Line 6 & 7 - Playground Equipment & Technology

Playground Equipment

- Requires prior approval from a provider's Pre-K Specialist.
- Approval is granted on a case-by-case basis.
- Purchases of stationary playground equipment with Pre-K funds without prior approval will result in the return of the expended funds.

Instructional Technology

- Report only technology items not on the Basic Equipment List on Line 7
- For all technology items not on the Basic Equipment List, prior approval is required from the provider's Pre-K Specialist.

- **NOTE:** Approval is not required for technology items included in the Georgia's Pre-K Program **Basic Equipment, Materials, and Supplies Inventory List (Appendix H).** Report these items on Line 4.

Expenditures/Direct Costs- Lines 6-7

Pre-K Grant Agreement and Roster Payments Reconciliation
Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	★
5	Instructional Other (field trips etc.):	
6	Stationary Playground Equipment: **Approval Required**	★
7	Technology:	★
8	Unreimbursed Food Expenses:	

Line 8 –Unreimbursed Food Expenses

In the Food Expenses field, enter the total amount expended for food used for the Pre-K program.

This cost should be net of reimbursements and/or revenue collected.

- Charge ONLY food costs:
  - For Pre-K students
  - That are unreimbursed
  - That is properly allocated

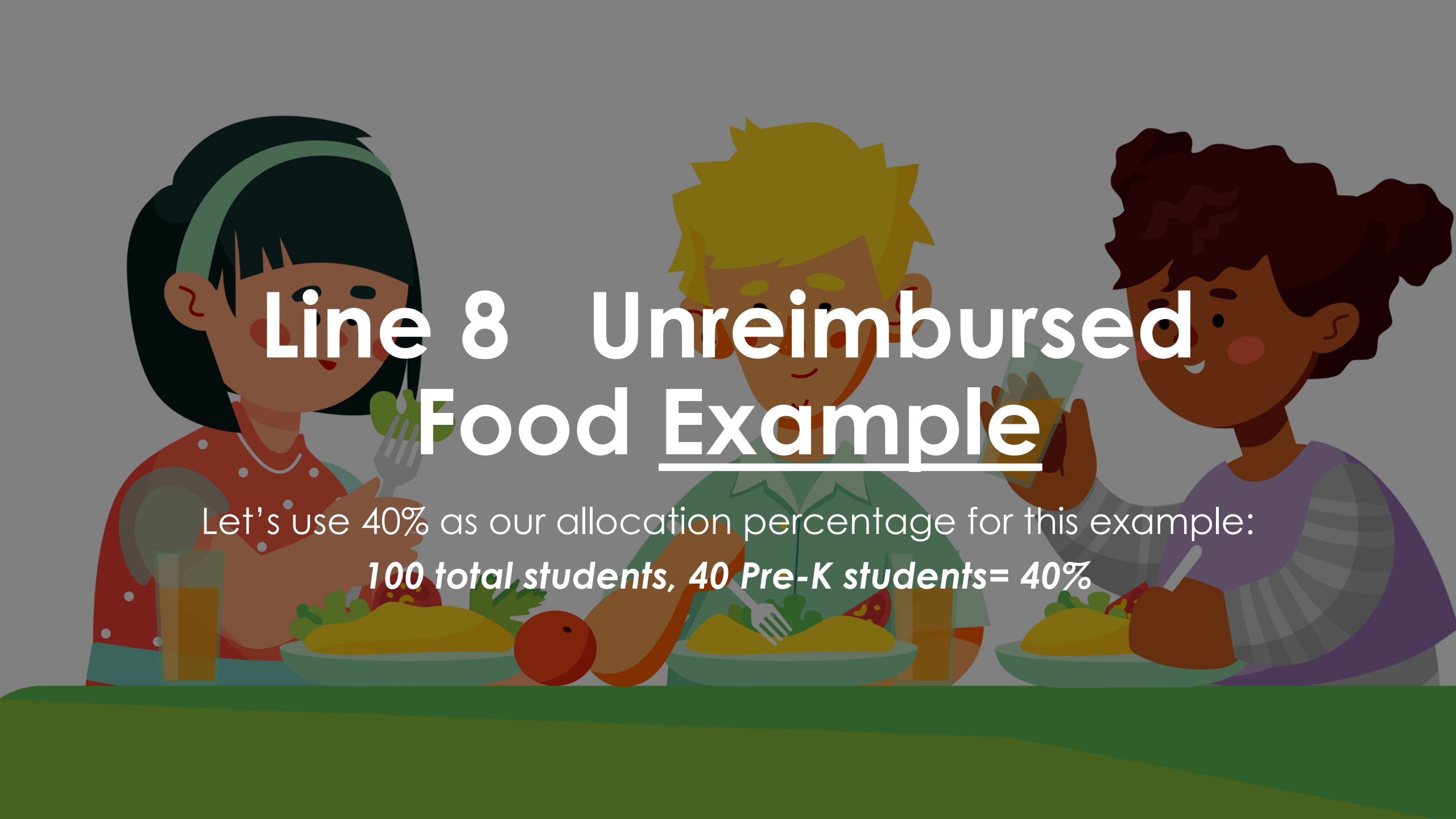
Line 8 Unreimbursed Food Expenses

- *Expenses covered by other revenue sources cannot be charged to Pre-K.*
- *Unreimbursed food can be allocated to Pre-K.*
  - *Properly Allocated*

Line 8 –Unreimbursed Food Expenses

- **Identify sources of revenue**
  - Food program
  - Included in parent fees before/after care
  - Separately charged

- **Rule of Thumb:** Pre-K should be charged for food costs ONLY when:
  - Costs are 100% Pre-K (Pre-K only events that are not claimed under another program) **OR**
  - The Pre-K portion is properly allocated, and total expenditures exceed food revenue or reimbursement.



Line 8 Unreimbursed Food Example

Let's use 40% as our allocation percentage for this example:

100 total students, 40 Pre-K students= 40%

Line 8 Unreimbursed Food Example

Example 1

Annual Food Expense

$3,500

Allocation
40%

Nutrition Reimbursement

$3,000

Example 2

Annual Food Expense

$2,000

Allocation
40%

Nutrition Reimbursement

$3,000

Line 8 –Unreimbursed Food Expenses Example

Line 8- Food Cost Allocation		
	Example #1	**Example #2**
Food Expense:	$3,500	$2,000
Nutrition Reimbursement:	-3,000	-3,000
Unreimbursed Food Costs:	=$500	=($1,000)
Proper Allocation:	$500	$0
(allocating w/example percentage)	40%	40%
Pre-K's portion of food costs:	=$200	= $0

8. Unreimbursed Food Expenses:	$200.00

Expenditures/Direct Costs- Line 8

Pre-K Grant Agreement and Roster Payments Reconciliation
Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	
5	Instructional Other (field trips etc.):	
6	Stationary Playground Equipment: **Approval Required**	
7	Technology:	
8	Unreimbursed Food Expenses:	

Line 4: Instructional Supplies & Materials

Line 5: Instructional Other

Line 6: Stationary Playground

Line 7: Technology

Line 8: Unreimbursed Food Costs

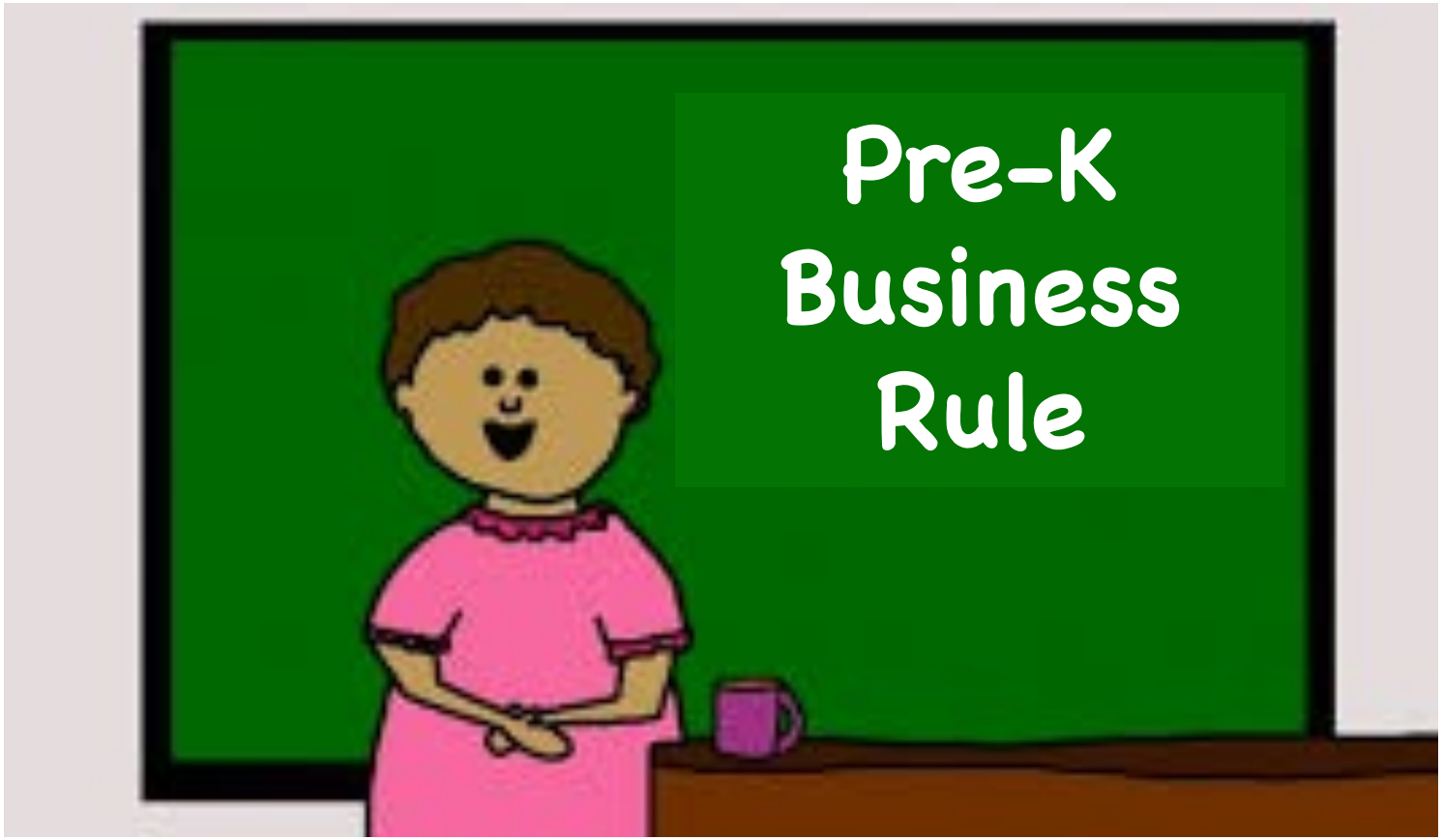
Pre-K Grant Agreement and Roster Payments Reconciliation

Expenditures/Direct Costs:

4	Instructional Supplies and Materials:	★	$2,850.00
5	Instructional Other (field trips etc.):		$450.00
6	Stationary Playground Equipment: **Approval Required**	★	$1,600.00
7	Technology:	★	$3,115.00
8	Unreimbursed Food Expenses:		$200.00

Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	★
10	Lead Teacher Supplemental Salary:	★
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	★
13	Assistant Teacher Salary:	★
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	★
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	



Lead Teacher Salaries
(O.G. Section 12.7-12.8)

2 Components

1. **Line 9- Base Salary**
   - Must be paid at 90% of the amount funded by BFTS
2. **Line 10- Supplemental Compensation**
   - Must be paid at 100%
   - Paid with normal payroll cycle
   - Not a bonus

2022-2023 Lead Teacher Salary Rates
(O.G. Section 12.4)

Must pay lead teacher 90%

Lead Teacher Credential	Funded by BFTS	Minimum Paid to Lead Teacher (90%)
Two Year Degree	$26,449.86	$23,804.87
Non-ECE Degree	$32,315.60	$29,084.04
ECE or ECE Related Bachelor's Degree	$32,315.60	$29,084.04
Four-year Degree & T4	$40,820.73	$36,738.66
Master's Degree & T5	$45,343.04	$40,808.74
Insufficient Credentials (Paid at 100%)	**$18,190.35**	**$18,190.35**

Lead Teacher Supplemental Compensation (O.G. Section 12.7-12.8)

- 100% Paid to teacher.
- Paid with normal payroll cycle, not a bonus.
- Awarded to teachers with 2 years up to 20 years prior experience.
- Based on CYE as a full-time Lead Teacher in Georgia's Pre-K, and/or full-time certified teacher in K-12 public school.
- Does not include experience associated with substitute teaching, student teaching, teacher aide/assistant teacher experience, part-time or temporary teaching positions.

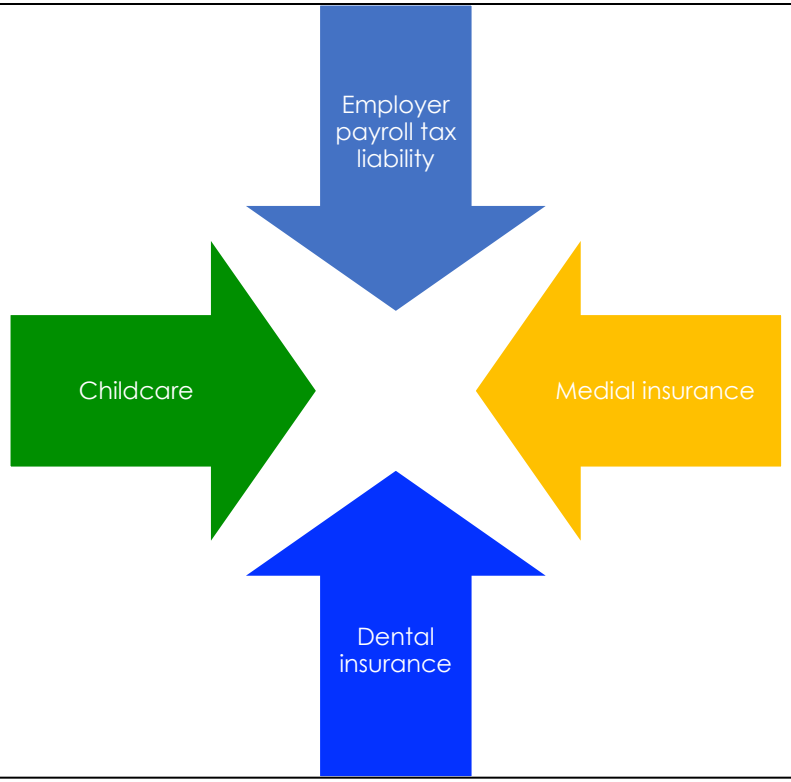
Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	★
10	Lead Teacher Supplemental Salary:	★
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	★
13	Assistant Teacher Salary:	★
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	★
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	

Benefits
Employee Benefits
EAP services
Vision
Childcare
Pension
Dental
401K
401K
Medical
Employer Taxes

Benefits

Benefits Examples



Example Line Items Related to Benefits

- **Line 11:** Lead Teacher Benefits
- **Line 12:** Sub-Lead Teacher Salary
- **Line 14:** Assistant Teacher Benefits
- **Line 15:** Sub-Assistant Teacher Salary
- **Line 16:** Other Employees
- **Line 20:** Director's Salary (Administrative Cost)

Line 11: Lead Teacher Benefits

- Enter the portion paid for lead teacher benefits
  - Examples include:
    - Employer portion of taxes
    - Insurance
    - Retirement
    - Childcare
- Maintain supporting documentation for the actual cost, the allocation basis, and the allocated amount.

Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	★
10	Lead Teacher Supplemental Salary:	★
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	★
13	Assistant Teacher Salary:	★
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	★
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	

Lines 12 & 13

Substitute-Lead Teacher Salary

- Enter gross amount expended for substitutes for the sub-lead teacher(s).
- Keep complete time records for staff who serve as a substitute.
- This line is added to Line 9 to determine if the minimum salary was met.

Assistant Teacher Salary

- Enter gross amount expended for assistant teacher salaries.
- Keep complete labor records for staff.
- Line 15 is added to this line to determine if the minimum salary was met.

Assistant Teacher Salaries (O.G. Section 13.5)

Pre-K Business Rule

Line 13-Assistant Teacher Salary

1. Funded at $18,190.35
2. 100% must be paid to the Assistant Teacher
3. No supplemental compensation funded by BFTS for Assistant Teachers

Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	
10	Lead Teacher Supplemental Salary:	
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	
13	Assistant Teacher Salary:	
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	

Lines 14 & 15

Assistant Teacher Benefits

- Enter amount expended for assistant teacher benefits and fringe benefits (employer portion of taxes).

Substitute-Assistant Teacher Salary

- Enter amount expended for substitutes for the assistant teacher(s).
- Keep complete time records for staff who serve as a substitute.
- This line is added to Line 13 to determine if the minimum salary was met.

Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	
10	Lead Teacher Supplemental Salary:	
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	
13	Assistant Teacher Salary:	
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	

Operating Expenses

Lines 16-18

Line 16 – Other Employees

- Enter amount expended for other employees associated with the Pre-K program.
- Examples of Other Employees include: cooks, bus drivers, etc., or other staff that provide a direct benefit to Pre-K students that is not Instructional.

Line 17 Transportation

- Enter amount expended to transport Category One Pre-K students to and from the program on a daily basis.
- Do not include Field Trips or other types of transportation costs on this line.
- Transportation services are optional.
- Transportation reimbursement shall be provided for any Category One child transported to and from the program on a daily basis as reported on rosters.
- Maintain documentation to support costs.

Line 18 – Other Operating Expenses

Enter amount expended for operating costs, direct and indirect associated with the Pre-K program not included in other categories only Pre-K related cost that are:

- allowable,
- verifiable,
- documented,
- appropriately allocated costs

Examples:

- Rent
- Insurance
- Utilities

Expenditures/Direct Costs- Lines 9-19

9	Lead Teacher Base Salary:	
10	Lead Teacher Supplemental Salary:	
11	Lead Teacher Benefits:	
12	Sub-Lead Teacher Salary:	
13	Assistant Teacher Salary:	
14	Assistant Teacher Benefits:	
15	Sub-Assistant Teacher Salary:	
16	Other Employees:	
17	Transportation:	
18	Other Operating Costs:	
19	**Total Direct Cost:**	

Administrative Costs

O.G. Section 17.1
Pe-K Reconciliation Line Items 20-24

Lines 20-24 ADMINISTRATIVE COSTS

- The Pre-K provider may use no more than 6% of the budget for administrative expenses.
- **Only** enter the total amount of allocated administrative expenses paid with Pre-K funds.
- If Pre-K funds are reported to be used in excess of 6% for administrative costs, **funds will be due back to BftS**.

Administrative Costs

IS NOT CREDITED AS A BLANKET 6% OF PRE-K FUNDING

MUST BE SUPPORTED BY DOCUMENTATION

TYPICALLY REPRESENTS ALLOCATED COSTS

Administrative Costs- Lines 20-24

Administrative Costs:		
20	Director's Salary:	
21	Office Supplies:	
22	Bookkeeping/Clerical:	
23	Royalties:	
24	**Total Administrative Costs:**	

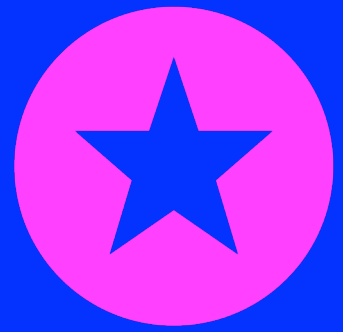
Special Allotment/Refurbishment- Line 25

25	Special Allotment/Refurbishment:	

Classroom Grant

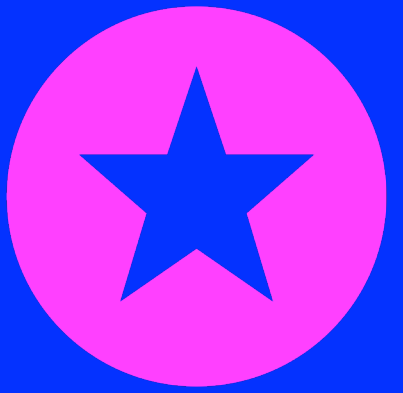
New Classroom Grant

Special Allotment/Refurbishment- Line 25 New Classroom Grant



- One-time supplemental payment of $5,000
- Instructional materials, technology, and furniture
- Specialist approval
- expended, and goods received by June 30, 2023
- Report on Line 25

Special Allotment/Refurbishment- Line 25 Classroom Grant



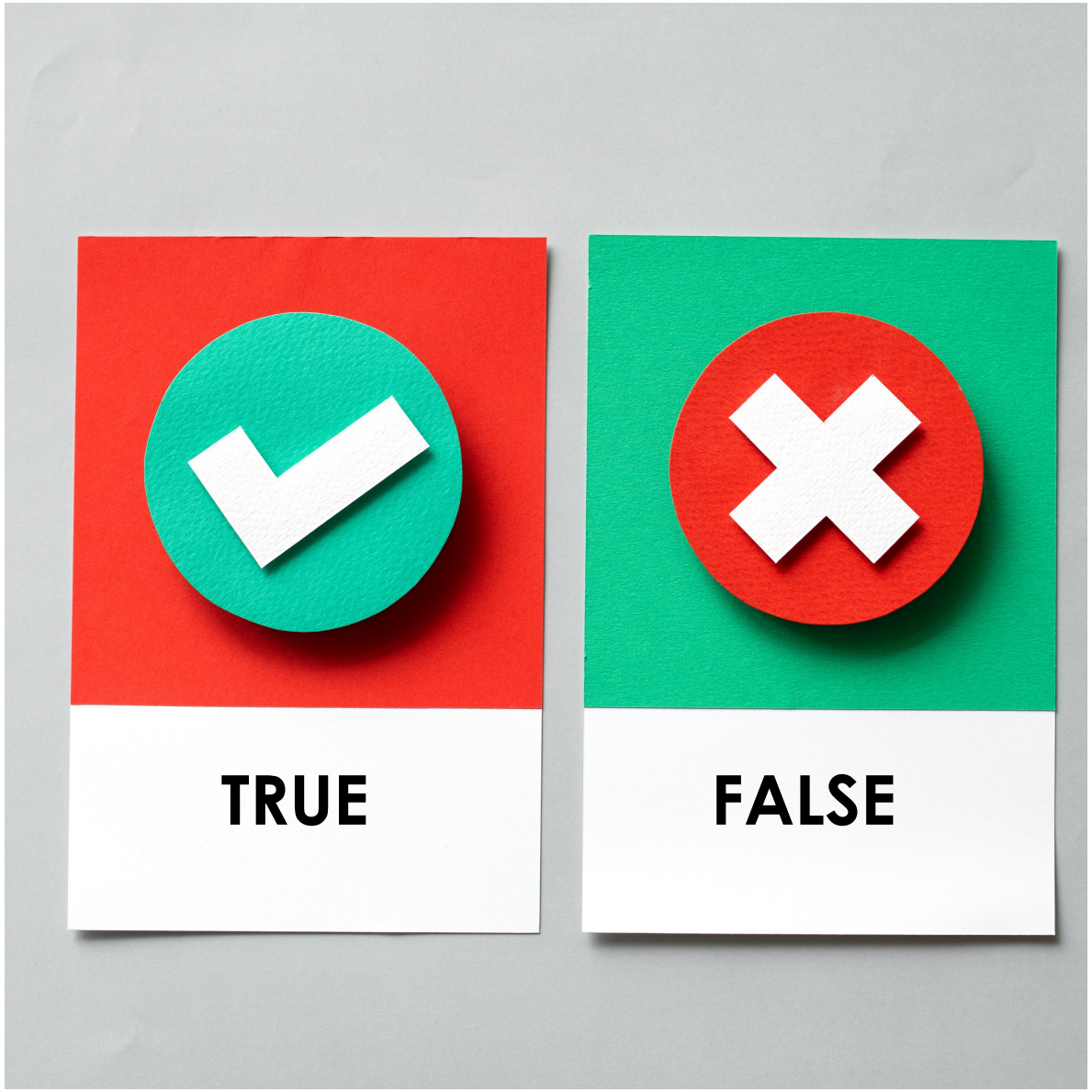
- $5,000
- technology, instructional materials, approved Pre-K curricula, and furniture
- You do not need prior approval to purchase approved Pre-K curricula and items on the *Georgia's Pre-K Program Basic Equipment, Materials and Supplies Inventory List.*
- Purchases items not included on the *Basic Equipment, Materials and Supplies Inventory List* require written approval from your Pre-K Specialist prior to expending these funds.
- Classroom grant funds may not be used for reimbursement of purchases made prior to the grant payment.
- expended, and goods received by June 30, 2023
- Report on Line 25

Reconciliation Totals (Automatically Calculated)

Totals:		
26	Total Pre-K Payment:	
27	Total Expenditures (Line 19+Line 24):	
28	Balance Line A-B:	
29	Amount. Due:	
Comments:		

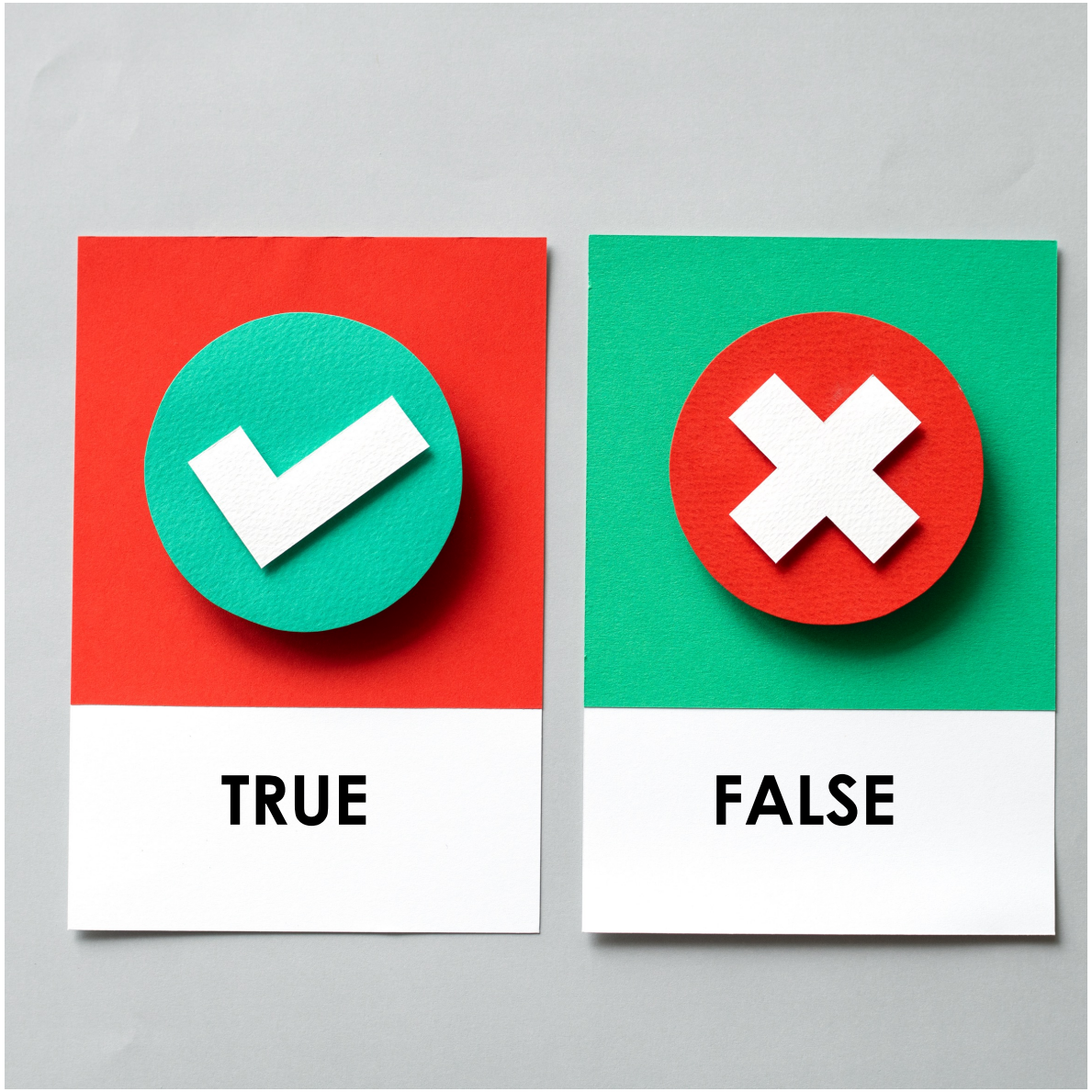
POLL QUESTION

Remember: Type your response in the chat to EVERYONE



Estimated expenses should be reported on the Pre-K Reconciliation

Remember: Type your response in the chat to EVERYONE

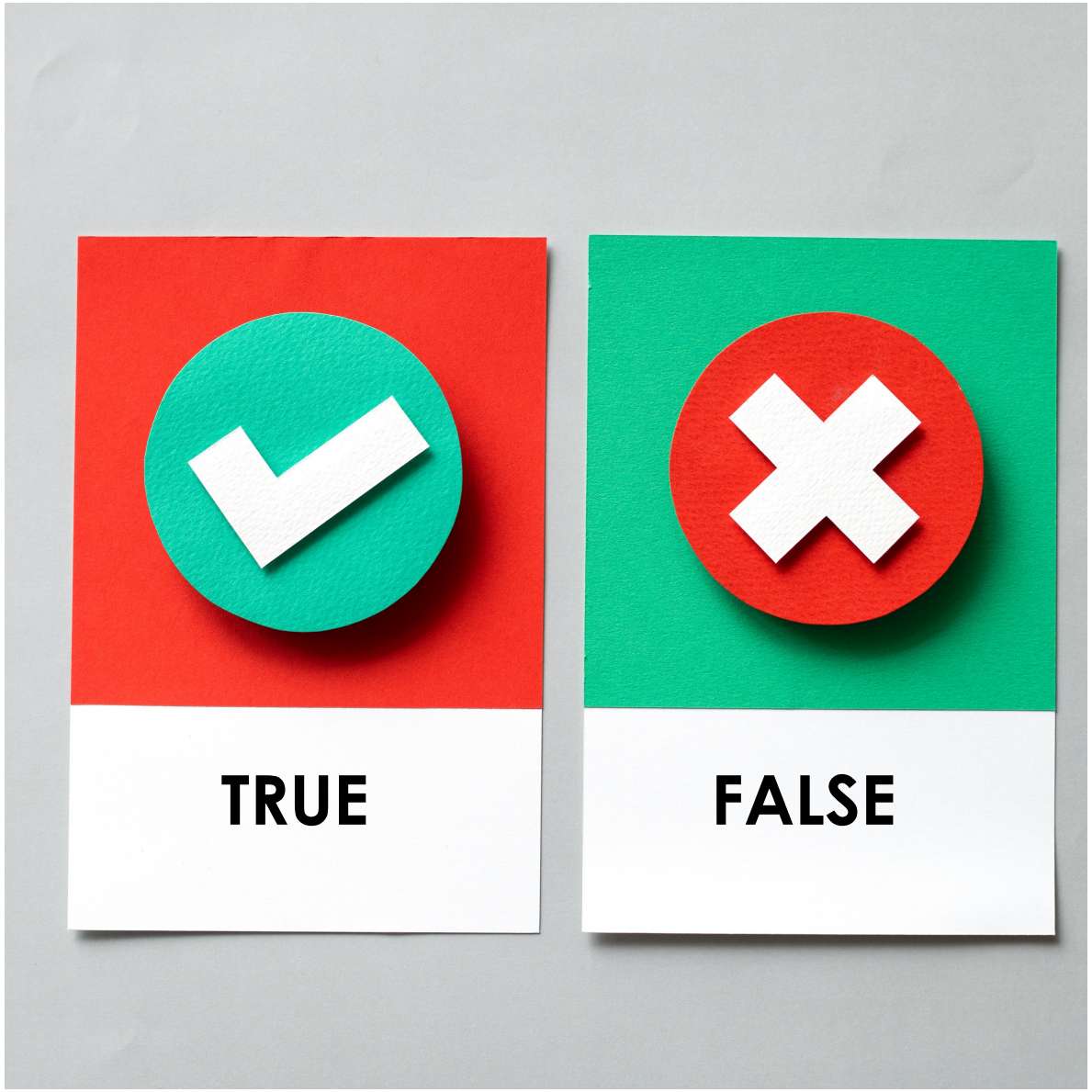


Estimated expenses should be reported on the Pre-K Reconciliation

Estimated expenses **should not** be reported on the Pre-K Reconciliation

Only report expenses covered by Pre-K funds on the reconciliation

Remember: Type your response in the chat to EVERYONE

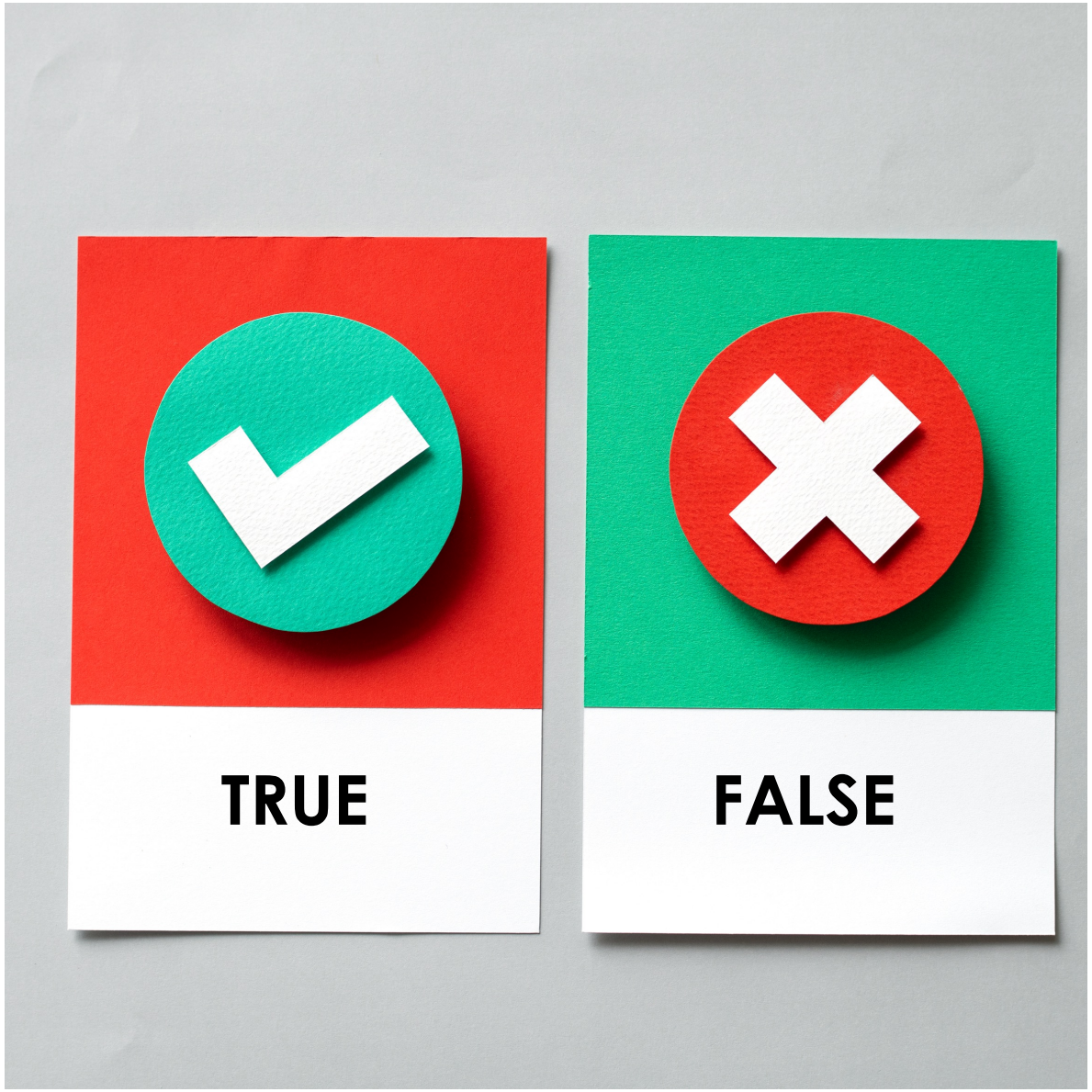


Only report expenses covered by Pre-K funds on the reconciliation

Only report expenses covered by Pre-K funds on the reconciliation

Only actual, supported expenses should be reported on the Pre-K Reconciliation

Remember: Type your response in the chat to EVERYONE

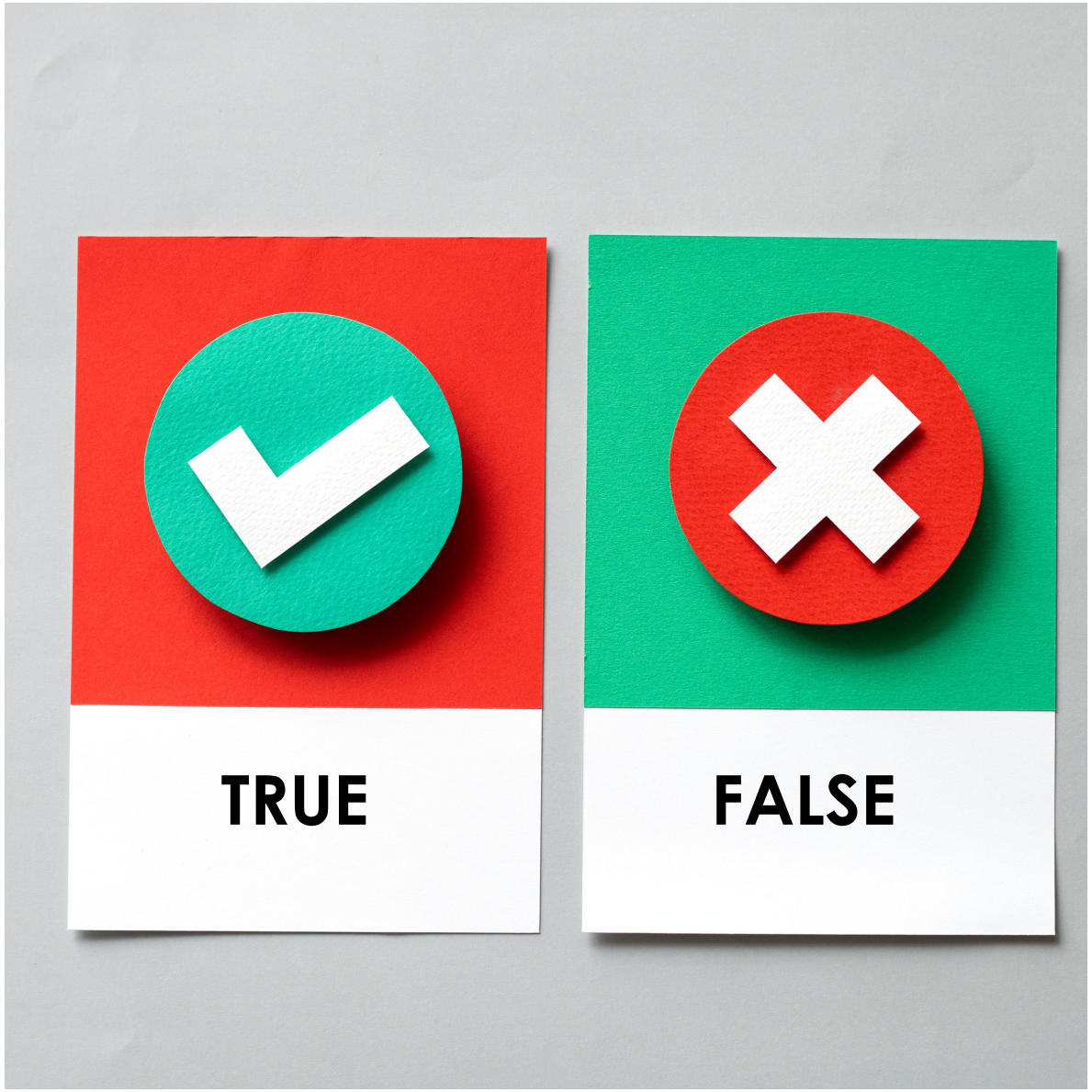


Only actual, supported expenses should be reported on the Pre-K Reconciliation

Only actual, supported expenses should be reported on the Pre-K Reconciliation

Classroom Grant and New Classroom Grant purchases should be reported on Line 25- Special Allotment

Remember: Type your response in the chat to EVERYONE



Report Classroom and New Classroom Grant purchases on Line 25

What are examples of supporting documents for reported expenses?

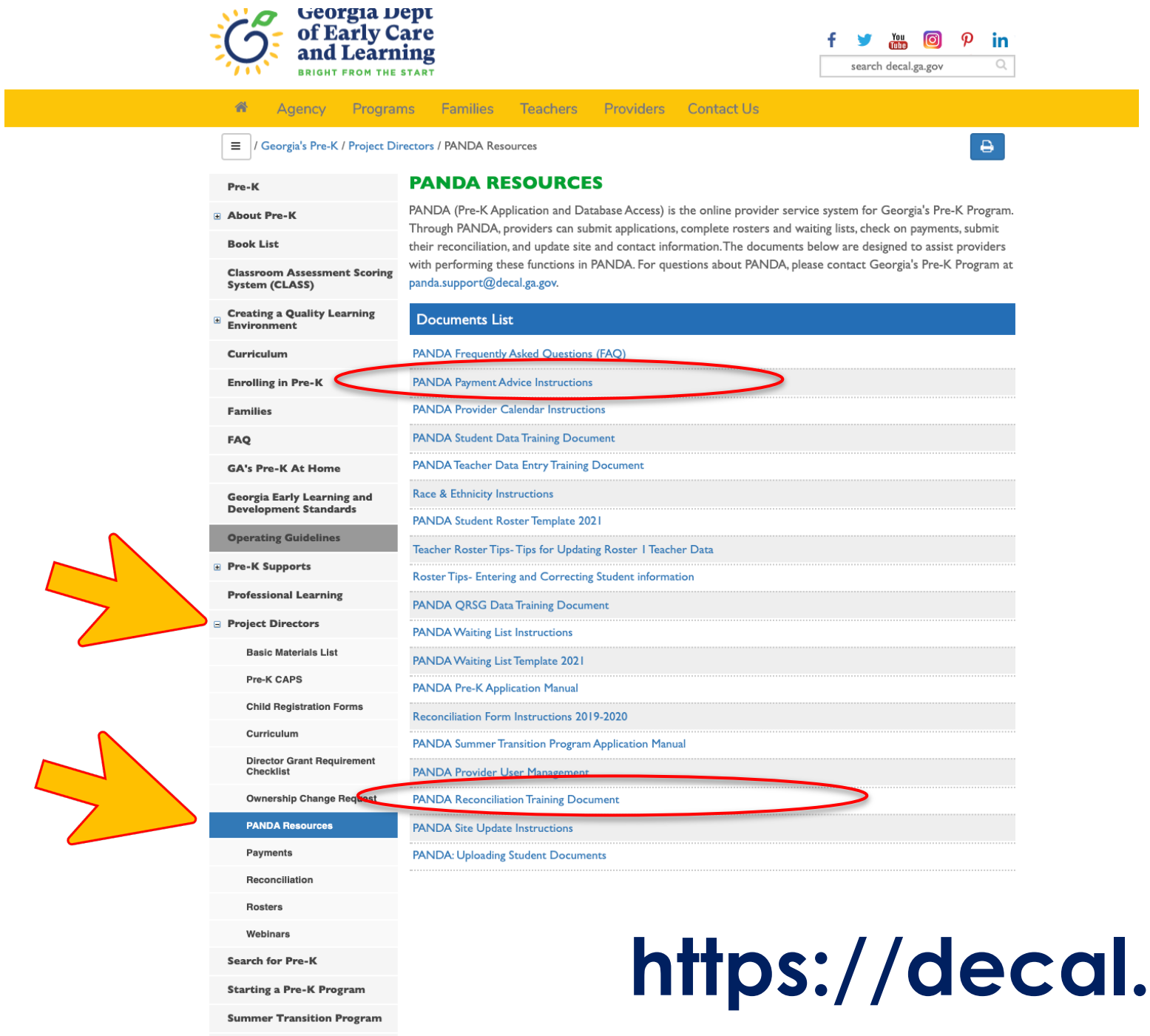
Remember: Type your response in the chat to EVERYONE

These are examples, **NOT** an all-inclusive list

Supporting Documentation **Examples**

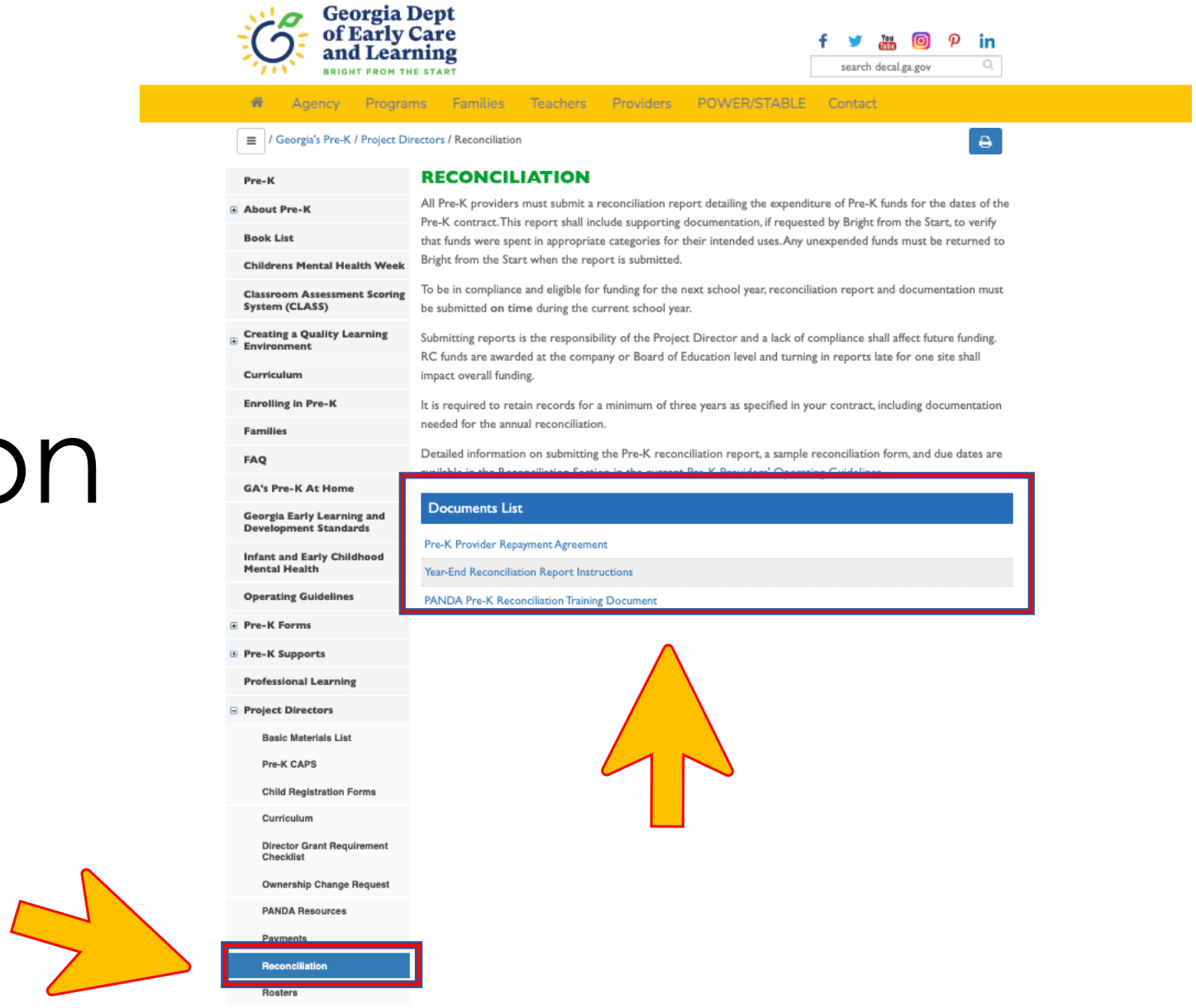
- Itemized receipts
- Invoices
- Allocation methodology
- Credit card statements
- Bank statement
- Timesheets
- Tax returns
- Payroll records
- Employee benefit support
- Petty cash logs
- Contracts
- Employment agreement
- Waivers and approvals

If you can’t support it, don’t report it.



https://decal.ga.gov

Reconciliation Resources



Questions?

E-mail:
Panda.Recon@decal.ga.gov

Georgia Dept of Early Care and Learning

BRIGHT FROM THE START

THANK
YOU