



# 2019-2020 Year End Reconciliation







**Georgia Dept  
of Early Care  
and Learning**  
BRIGHT FROM THE START

Melissa Donovan, Financial  
Auditor Bright From the Start





# Agenda

- Provide an overview of good business practices.
- Review selected Pre-K reconciliation line items.





# Learning Outcomes



- Understand the expectation to employ sound business practices.
- Recognize the benefits of effective financial management.
- Realize the correlation between effective financial management and Pre-K financial management.
- Identify strategies to support reported costs of key line items on the Pre-K reconciliation.





good


## Good Business Practices

- Beneficial
- Sound
- Safe
- Reliable
- Legal
- Trustworthy
- Useful
- Suitable
- Effective
- Appropriate
- Excellent
- Proficient
- Positive





# Good Business Practices



good

- Positive, effective, legal processes and procedures employed, followed, and monitored by a company and its employees in pursuit of the company's overall business goals and objectives.





# Financial Management

## What is it?

- The planning, directing, monitoring, organizing, and controlling of the monetary resources of an organization.

~ Business Dictionary:

<http://www.businessdictionary.com/definition/financial-management.html>





# Financial Management



**EFFECTIVE**

**BENEFITS**



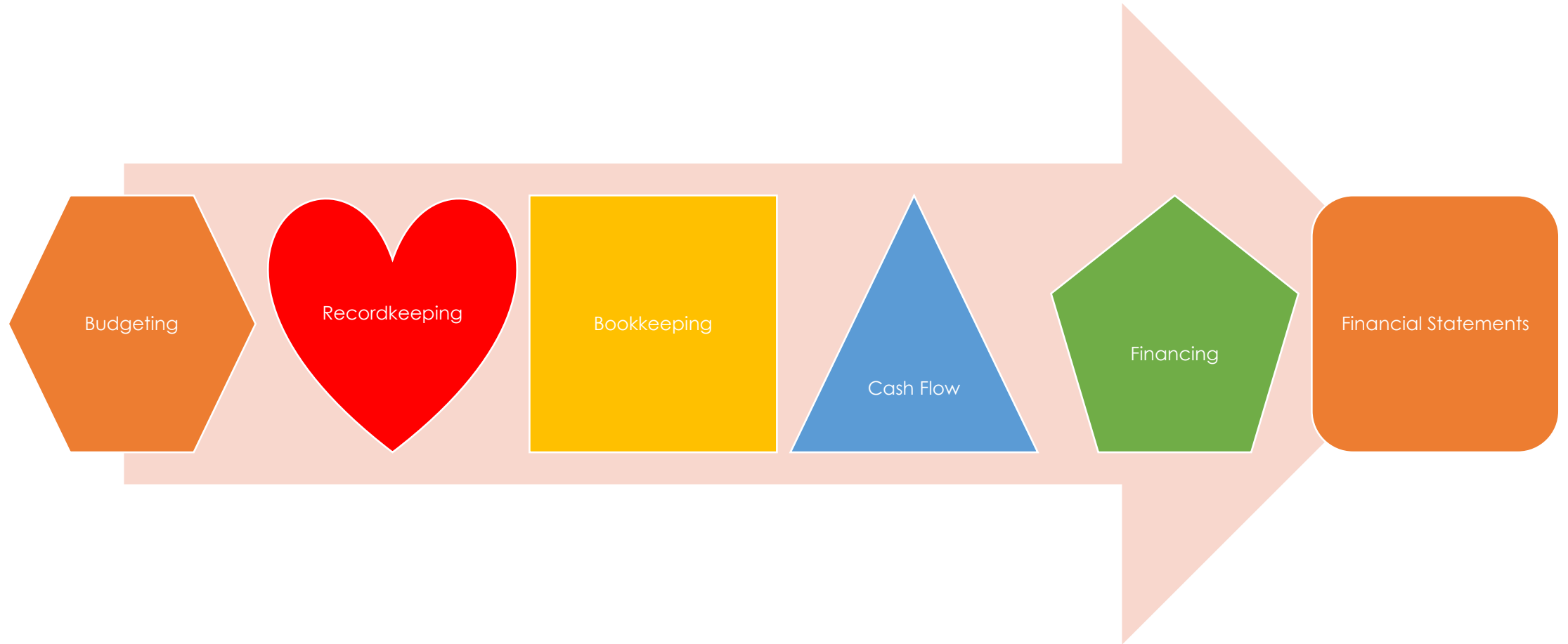
- Sound business decisions
- Assess profitability
- Demonstrate profitability
- Evaluate capacity
- Plan business growth
- Allows for adjustments along the way



**QUALITY**



# Financial Management





# Correlation

General Business	Georgia Pre-K
• Budgeting	✓ Budgeting
• Recordkeeping	✓ Recordkeeping
• Bookkeeping	✓ Bookkeeping
• Cash Flow	✓ Cash Flow
• Financing	✓ Financing
• Financial Statements	✓ Financial Statements





# Recordkeeping



Monitor business operations



Prepare financial statements



Track income and expenses



Prepare & support tax returns



Prepare & support Pre-K reconciliation reporting





# Recordkeeping

Monitor	Prepare	Track	Prepare & support tax returns	Prepare & support Pre-K reconciliation reporting
<b>Monitor business operations</b>  ~Profit or Loss?	<b>Prepare financial statements:</b> <ul style="list-style-type: none"><li>- Balance Sheet</li><li>- Income Statement (P&amp;L)</li><li>- Statement of Cash Flows</li><li>- Statement of Shareholders Equity</li></ul>	<b>Track income and expenses:</b> <ul style="list-style-type: none"><li>• Company-wide</li><li>• By Program</li></ul> ~Are we a healthy solvent business?  ~Can we cover all of Pre-K expenses and run an effective Program?	 ~Records are used to support filed tax returns.  ~Records are used to generate company financials that ultimately support tax returns.	 ~Direct correlation to your accounting system  ~Direct correlation to the Pre-K reconciliation  ~Recordkeeping is a Pre-K requirement O.G. Section 17.7





# Recordkeeping Requirements

## (O.G. Sections 17.7 & 20.10)

- Maintain full and complete funding and expense records pertaining to the Pre-K Grant Agreement.
- Must maintain for 3 years beyond the Grant 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







# Recordkeeping Systems





# Recordkeeping Systems

## Manual

- Pen and paper
- Spreadsheets
- No computer integration
- Slower process
- Challenging to maintain
- High risk for errors

## Automated

- Bookkeeping
- Attendance
- Enrollment
- Streamlined
- Fully integrated
- Only as good as the information being input

## Hybrid

- Combination of Manual and Electronic





# Recordkeeping Systems

- Track income and expenses by Program
  - Account name
  - Account number
- Supported by source documentation
- Examples include:
  - Deposits
  - Invoices
  - Receipts
  - Petty cash ledger
  - Canceled checks
  - Credit card statements
  - Bank statements
  - Accounting policies and procedures
    - Cash purchases
    - Reimbursement





# Recordkeeping Systems



## Program Income

Funds received by BFTS



## Bank Statement

Shows the money was actually received by the Pre-K Provider under contract



## Financial Statements

Logs each deposit to Pre-K  
Totals amount received from BFTS  
Supported by the Pre-K Payment Advice





# Expenditure Criteria

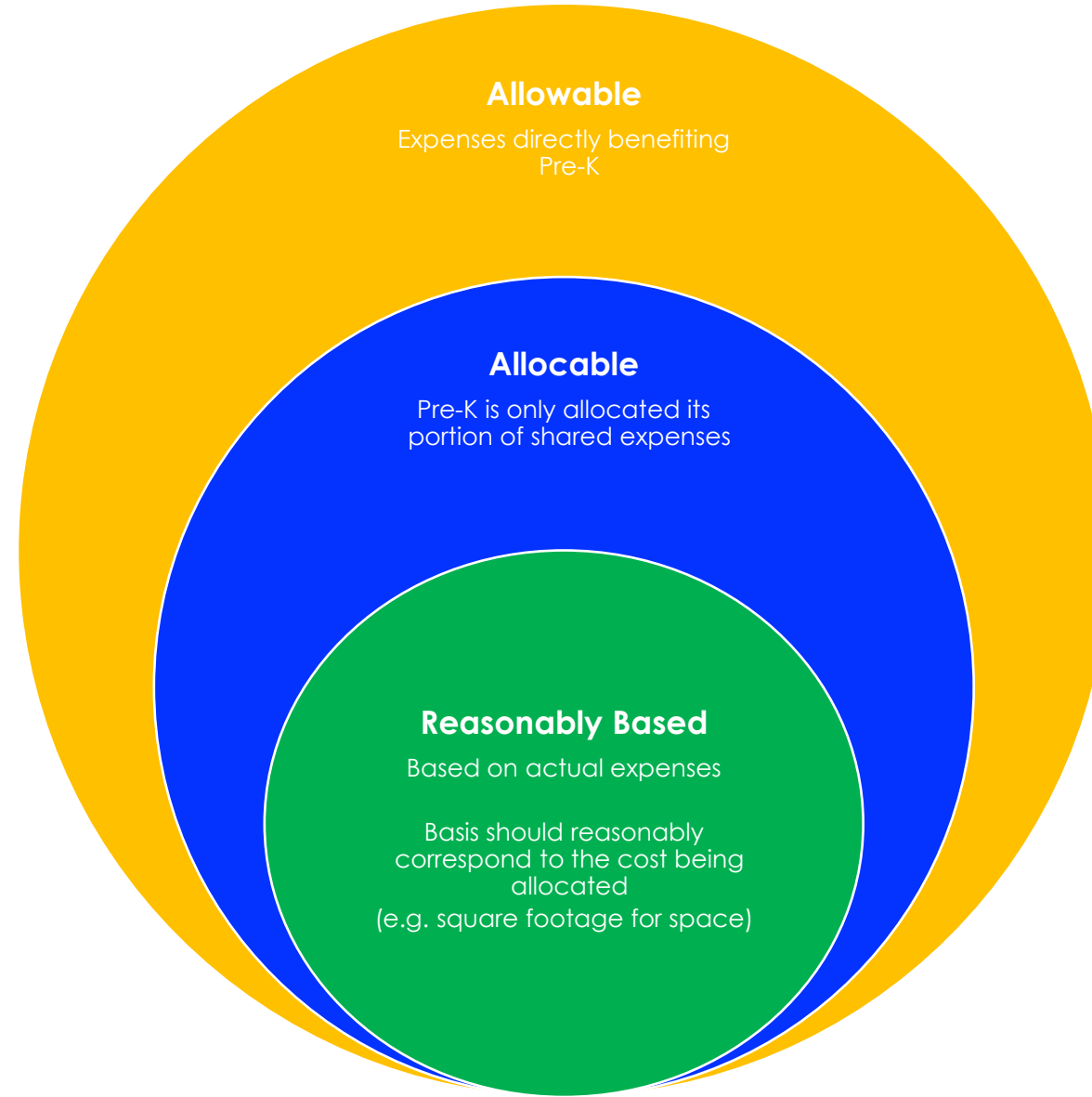
Georgia's Pre-K Program  
O.G. Section 17.0 – 17.7



**Pre-K Expenses**



# Expenditure Criteria





# Pre-K Business Rules



- **Instructional supplies and materials**
  - \$1,000 per classroom
  - Appendix H- Basic Equipment, Materials and Supplies Inventory List
- **Minimum teacher salaries**
  - Lead teacher- 90% of the base salary funded by BFTS
  - Lead teacher – 100% of the supplemental salary funded by BFTS
  - Assistant teacher- 100% of the base salary funded by BFTS
- **Administrative Expenses**
  - No more than 6% of the Pre-K budget
  - Actual costs and allocation must be supported





# Capital Improvements

## (O.G. Section 17.6)

- Costs related to improvements that extend the useful life of property, improve the quality of a product, and/or adds value to a capital assets (e.g. buildings and vehicles).
- Examples of unallowable items include the purchase, repair and/or installation of:

Roofing	Air conditioning system
Tile	Alarm system
Carpet	Buildings
Doors or windows	Transportation vehicles
Wallpaper	





# Supporting Business Documents

Providers must maintain full and complete records

Original receipts	Deposit slips
Invoices	Pre-K Payment Advice
Vendor contracts	Bank statements & canceled checks (front and back)
Employment agreements	Credit card and debit card statements
Pre-K Grant Agreement and Pre-K Providers' Operating Guidelines	Timesheets & distribution records
Special allotment funding agreement and support for expenditures	Payroll records (time worked, gross, itemized deductions, net pay)
Pre-K Consultant approvals	Tax forms, EFTPS or evidence of tax remittance to regulatory agencies
Waivers	Allocation methodology & support

This list **IS NOT** all inclusive





Activity  
Time!





# Support & Track the Expense





# Support and Track the Expense

## Scenarios

- Item paid with cash
- Item paid with check
- Item paid with company credit card
- Item paid initially by non-Pre-K funds and later reimbursed with Pre-K funds within the program year

## Supporting Documents

1. Itemized receipt, invoice, contract, etc.
2. Pre-K Providers' Operating Guidelines
3. Bank statement
4. Canceled check
5. Petty cash log
6. Petty cash policy
7. Reimbursement policy
8. Cash receipt
9. Credit card statement
10. Business financial reporting





# Support and Track the Expense

## EXAMPLE

### Scenarios

- **Item paid with cash**
  - (1,2,3,5,6,8,10)
- **Item paid with check**
  - (1,2,3,4,10)
- **Item paid with company credit card**
  - (1,2,3,4,9,10)
- **Item paid initially by non-Pre-K funds and later reimbursed with Pre-K funds within the Program year**
  - (1,2,3,4,7,10)

### Supporting Documents

1. Itemized receipt, invoice, contract, etc.
2. Pre-K Providers' Operating Guidelines
3. Bank statement
4. Canceled check
5. Petty cash log
6. Petty cash policy
7. Reimbursement policy
8. Cash receipt
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# Bottom Line



Let your  
records  
tell the  
story!





# Audit & Accounting Requirements

O.G. Section 20.0





# Audit & Accounting Requirements

## (O.G. Section 20.0)

- Provide an actual accounting of all expenditures related to Georgia's Pre-K.
  - This report shall demonstrate that funds were spent in the appropriate categories for their intended use.
- Allowable costs are those ordinary and necessary expenses directly benefiting or resulting from Pre-K program operations.
- Normally, all Pre-K funds must be expended by June 30<sup>th</sup> . For the 2019-2020 school year, programs have until September 30, 2020 to expend all funds.





# Allocation

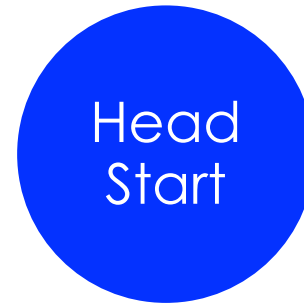
## (O.G. Section 20.1)

The process of shifting costs to cost objectives, using a rational basis of allotment.

- Allocations should be calculated at the beginning of the school year.
- Records should support an accurate and detailed accounting of how the allocation was determined.
- The basis of allocating costs should be similar to the unit of measure for incurring the cost.







**Allocation**



**OFFICE OF HEAD START**

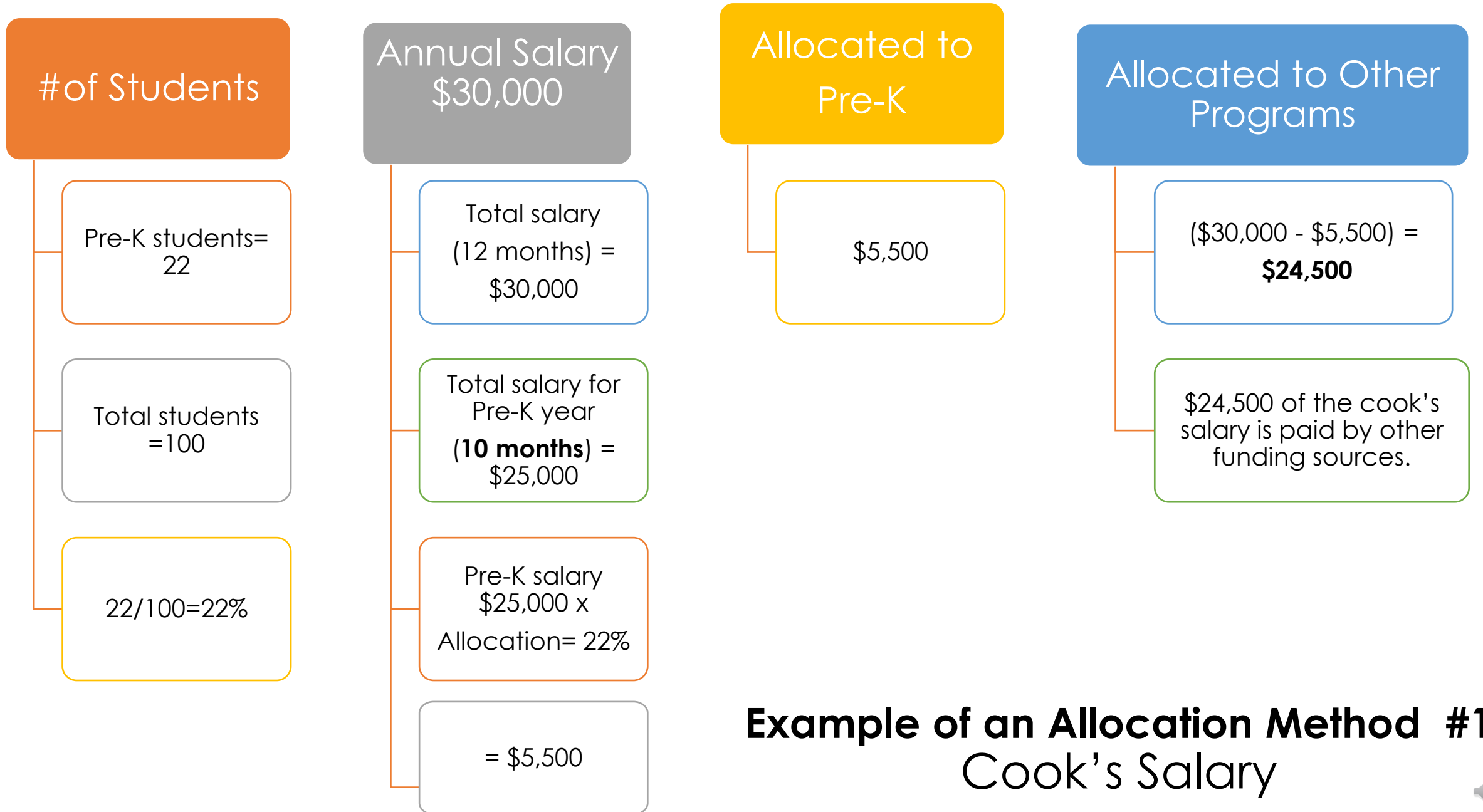
An Office of the Administration for Children & Families



USDA Child and Adult Care Food Program









# Example of an Allocation Method #2

## Operating Expenses

Classroom  
Space

- 400 sq. ft. out of 1,000 sq. ft.
- $400 \div 1000 = \mathbf{40\% \text{ Allocation}}$

Utilities  
Expenses

- Total utilities expense (12 months) = \$6,000
- Total utilities expense Pre-K year (**10 months**) = **\$5,000**
- 10 months ( $\$5,000 \times 40\%$ ) = \$2,000

Other  
Operating  
Costs

- **\$2,000** (Pre-K's portion of Utilities)
- The allocated amount would be added to Other Operating Costs on the reconciliation report





# Remember To....

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







**Georgia's Pre-K System**

# **Selected Pre-K Costs**

Pre-K reconciliation line items





# Pre-K Reconciliation

## Selected Line Items



Line Item 4: Instructional Supplies & Materials



Line Item 8: Unreimbursed Food Expenses



Line Item 9: Lead Teacher Base Salary



Line Item 10: Lead Teacher Supplemental Compensation



Line Item 13: Assistant Teacher Salary



Line Items 20-24: Administrative Costs



Line Item 25: Special Allotment





# Line 4 – Instructional Supplies & Materials

- Must spend a minimum of \$1,000 per classroom for materials and supplies.
- Use the Pre-K Basic Equipment, Materials, and Supplies Inventory List (Appendix H) as a guide.





# Line 4 – Instructional Supplies & Materials **Expenditure Waiver (O.G. Section 17.5):**

- ✓ Playgrounds and classrooms are well equipped.
- ✓ Consultant verification.
- ✓ Unexpended instructional supplies and materials funds can only be used for teacher salary, benefits, fieldtrips, or other instructional activity.
- ✓ Cannot be used for non-instructional items.
- ✓ Approval good for 1 year.
- ✓ Maintain approval on file.





# Line 4 – Instructional Supplies & Materials

- Confirm items are on the Pre-K Basic Equipment, Materials, and Supplies Inventory List (Appendix H).
- Maintain detailed receipt and/or invoice
  - Legible
  - Within Pre-K period
- Maintain documentation of proof of payment based on method of payment used.
  - Canceled check image
  - Credit card statement
  - Petty cash log
  - Reimbursement support
  - Paid within Pre-K period
- Maintain consultant's approval if applicable.





## 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*







## Pre-K Business Rule

# 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



# 2019-2020 Lead Teacher Salary Rates

## (O.G. Section 12.3)

Lead Teacher Credential	Minimum Paid to Lead Teacher (90%)
Two-year Degree	\$22,004.87
Non-ECE Degree	\$27,284.04
ECE or ECE Related Bachelor's Degree	\$27,284.04
Four-year Degree & 1 Year Experience	\$34,938.66
Master's Degree & 2 Years Experience	\$39,008.74
<b>Insufficient Credentials (Paid at 100%)</b>	<b>\$16,190.35</b>

**Must pay  
lead  
teacher  
90%**





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

- 100% Paid to teacher.
- Paid with normal pay plus bonus.
- Awarded to teacher with 5 years prior experience.
- Based on CYP, GA Pre-K, and/or full time public school.
- Does not include substitute teaching, student teacher experience, or temporary teaching positions.

**Must pay  
lead  
teacher  
100%**



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

- Pre-K providers are responsible for verifying a teacher's Creditable Years of Experience (CYE).
- Written processes and/or policies regarding verification of CYE for their program should be developed and kept on site.
- Written policies should include what the program will use to verify a teacher's CYE.



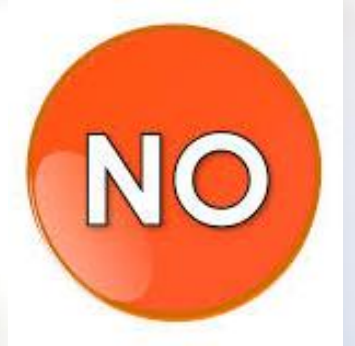


# CYE Verification

(O.G. Section 12.8)



- ✓ Teacher contracts
- ✓ PANDA roster information
- ✓ Letters from human resources
- ✓ Letters from former employers



- ✗ Employment applications
- ✗ Resumes
- ✗ Teaching certificates
- ✗ Training certificates
- ✗ Data from the GaPDS
- ✗ Data from the Teacher's Retirement System of Georgia (TRS)





# LT Base Salary & LT Supplemental Compensation

- Maintain detailed payroll records to support gross salary paid.
- Be prepared to distinguish what portion of the salary is base compensation and which portion is supplemental.
- Maintain proof of payment that salaries were paid (e.g. canceled checks, direct deposit ledger, etc.).
- Maintain written process to verify CYE.
- Maintain substitute documentation.
- Confirm funding from BFTS via the Pre-K payment advice.







## Assistant Teacher Salaries (O.G. Section 13.4)

### Pre-K Business Rule

1. Funded at \$16,190.35
2. 100% must be paid to the Assistant Teacher
3. No supplemental compensation funded by BFTS for Assistant Teachers





# Line 13

## Assistant Teacher Salary

- Maintain detailed payroll records to support gross salary paid.
- Maintain proof of payment that salaries were paid (e.g. canceled checks, direct deposit ledger, etc.).
- Maintain substitute documentation.
- Confirm funding from BFTS via the Pre-K payment advice.





# Pre-K Payment Advice

## 18.6 O.G.



Students are developing social skills during center time in this Summer Transition Program classroom. DECAL serves over 3000 students in our Rising Pre-K and Rising Kindergarten classes which run for six weeks in June and July.




### Georgia's Pre-K System

#### Login

Session Timeout.

Log In

 [Forgot your password?](#)

Click [here](#) for easy access to the PANDA Resources page on our website. Here you will find helpful documents including the Roster Data Entry Training Documents, Roster/WaitList Upload templates, Calendar instructions, Recon instructions, Frequently Asked Questions, and more.





# Pre-K Payment Advice

## O.G. Section 18.6

The screenshot shows the PANDA system interface. At the top, there is a header with the 'BRIGHT from the START' logo, the date 'Today is: 6/18/2019', and links for 'Contact Us' and 'Help'. Below the header is a navigation menu on the left with a red 'System Admin' button and a teal 'Pre-K' button. The 'Pre-K' button is highlighted with a hand icon labeled '1'. Below it, a list of menu items is shown: 'Enter Application', 'Aff. Lawful Presence Pre-K', 'Edit Company Profile', 'Rosters', 'Waiting List', 'Payments' (highlighted with a hand icon labeled '2'), 'View/Print Pmt Advice' (highlighted with a hand icon labeled '3'), 'Retro Payment History Report', 'Recon Form', 'CLASS Observation', and 'View/Edit Calendar'. At the bottom of the menu are three buttons: 'RK-STP', 'RPK-STP', and 'QRSG'. The main content area on the right is titled 'Dashboard' and 'Home'. It features a large 'Welcome to PANDA' message and a congratulatory message: 'Congratulations, you have successfully logged into PANDA, DECAL's Pre-K Application and Database Access system.' Below this, there is a paragraph explaining the system and a link to 'PANDA Resources'.

**BRIGHT from the START**  
Georgia Department of Early Care and Learning

Today is: 6/18/2019

Contact Us

Help

**System Admin**

**Pre-K**

Enter Application

Aff. Lawful Presence Pre-K

Edit Company Profile

Rosters

Waiting List

**Payments**

View/Print Pmt Advice

Retro Payment History Report

Recon Form

CLASS Observation

View/Edit Calendar

RK-STP

RPK-STP

QRSG

**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 within your organization. More menu items will appear as DECAL adds more functionality to the 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/Edit Roster".

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@dec.al.ga.gov](mailto:panda.support@dec.al.ga.gov). Emails to PANDA Support will be answered during normal business hours.

© Bright from the Start 2017

Current Version: 05.04.01



# Pre-K Payment Advice

## Payment Advices

[Home](#) > [Pre-K](#) > [Payments](#) > [View/Print Pmt Advice](#)

Search Criteria

Payment Advice For Provider

School Year:2019

✓

From Date:mm/dd/yyyy

To Date:|\_|\_|\_|

×

Search



# Pre-K Payment Advice

Print Payment Advice

Search in Results:

Showing 1 to 11 of 11 entries

Select to Print	School Year	Processed Date	Amount	Review Grant Agreement Retros	Review Retro Details	Report
<input checked="" type="checkbox"/>		2019 8/14/2018	\$90,817.82			
<input type="checkbox"/>		2019 9/12/2018	\$90,817.82			
<input type="checkbox"/>		2019 10/1/2018	\$96,519.70	Review	81849	Go
<input type="checkbox"/>		2019 11/12/2018	\$92,336.95	Review	81849	Go
<input type="checkbox"/>		2019 11/13/2018	\$8,000.00		84653	Go
<input type="checkbox"/>		2019 12/6/2018	\$145,699.51	Review	81849	Go
<input type="checkbox"/>		2019 1/8/2019	\$103,162.37		81849	Go
<input type="checkbox"/>		2019 2/7/2019	\$104,256.78		81849	Go
<input type="checkbox"/>		2019 3/6/2019	\$103,507.96		81849	Go
<input type="checkbox"/>		2019 4/10/2019	\$103,474.96		81849	Go
<input type="checkbox"/>		2019 5/10/2019	\$103,491.46		81849	Go

Internet Explorer blocked a pop-up from \*.decal.ga.gov

Allow once

Options for this site

Always allow  
More settings



Vender Code: 000012345

TIN: 20-1234567

The ABC & 123 Academy  
2 ABC Way Drive  
Somewhere, GA 39401-2933

EFT Payment Advice

Pay Cycle: August

Pay Run #: 4

Payment Processed Date: 8/14/2018

August Payment Summary	LT Base Salary	* LT Base Sal. Retro	CYE Salary	* CYE Sal. Retro	LT Benefits	AT Salary	* AT Salary Retro	AT Benefits	Transport	* Trans. Retro	Operating
The ABC & 123 Academy	\$10,333.35	\$0.00	\$1,362.34	\$0.00	\$2,778.89	\$4,761.87	\$0.00	\$1,131.42	\$0.00	\$0.00	\$7,254.33
								Startup Payment			\$0.00
								Special Adjustments			\$0.00
Total Sites Paid:	1 Total Classes Paid:		3					Program Total Payment			\$27,622.20

Class Payment Details for The ABC & 123 Academy											Classes Paid:	3
Class ID	Students	LT Salary	* LT Salary Retro	CYE Salary	* CYE Sal. Retro	LT Benefits	AT Salary	* AT Salary Retro	AT Benefits	Transport	* Trans. Retro	Operating
79859	22.0	\$2,731.56	\$0.00	\$577.93	\$0.00	\$786.33	\$1,587.29	\$0.00	\$377.14	\$0.00	\$0.00	\$2,418.11
Jill Ann Jackson	No GaPSC Certification, ECE Bachelor				14.0				Startup Payment			\$0.00
									Class 80102 Total Payment			\$8,478.36
79860	22.0	\$4,019.72	\$0.00	\$573.61	\$0.00	\$1,091.37	\$1,587.29	\$0.00	\$377.14	\$0.00	\$0.00	\$2,418.11
Ronald McDonalds	GaPSC Certification, T5 or higher				4.0				Startup Payment			\$0.00
									Class 80103 Total Payment			\$10,067.24
79861	22.0	\$3,582.07	\$0.00	\$210.80	\$0.00	\$901.19	\$1,587.29	\$0.00	\$377.14	\$0.00	\$0.00	\$2,418.11
Miss Mary Mac	GaPSC Certification, T4				5.0				Startup Payment			\$0.00
									Class 80104 Total Payment			\$9,076.60
Total for The ABC & 123		\$10,333.35	\$0.00	\$1,362.34	\$0.00	\$2,778.89	\$4,761.87	\$0.00	\$1,131.42	\$0.00	\$0.00	\$7,254.33
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Grand Total	\$10,333.35	\$0.00	\$1,362.34	\$0.00	\$2,778.89	\$4,761.87	\$0.00	\$1,131.42	\$0.00	\$0.00	\$7,254.33
									Total Startup Payments		\$0.00
									Total Program Payments (Less Sp. Adjustments)		\$27,622.20

## \* August Retro Payment Details

Class ID	Retro Payment is for	LT Salary Retro	CYE Salary Retro	LT Benefits Retro	AT Salary Retro	AT Benefits Retro	Transport Retro	Operating Retro
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



The ABC & 123 Academy  
2 ABC Way Drive  
Somewhere, GA 39401-2933

EFT Payment Advice  
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Pay Run #: 4  
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Total Sites Paid:	1	Total Classes Paid:		3				Program Total Payment			\$27,622.20

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									Total Startup Payments			\$0.00
									Total Program Payments (Less Sp. Adjustments)			\$27,622.20

\* August Retro Payment Details

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		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00





# WAIVER

## Lead and Assistant Teacher Salary Waiver

(O.G. Section 17.5)



Providers must meet the minimum salary requirements for lead teachers and assistant teachers.



In the case where a lead teacher or assistant teacher is absent frequently during the year and the substitute for that teacher is paid at a lower rate, the unused funds for the base portion of teacher salary received by the program can be applied to instructional items.



Unused salary funds cannot be used for non-instructional items.



The Project Director should contact the Pre-K Consultant who will facilitate the approval of the waiver request.



The waiver is approved for one year only and should be kept on site.





# Administrative Costs

O.G. Section 17.1

Pe-K Reconciliation Line Items 20-24





# Administrative Costs Line Items

Line  
20

Director's Salary

Line  
21

Office Supplies

Line  
22

Bookkeeping/Clerical

Line  
23

Royalties

Line  
24

Total Administrative Costs





## Line 20

### Director's Salary

Director's annual salary	\$48,000
Director's salary (for 10 months)	\$40,000
Allocation:	
Average Pre-K enrollment	<u>66</u> = 20% Allocation
Average monthly center enrollment	330
Pre- K's Portion of Director's salary	=\$8,000 (limited to 6% of Pre-K funding)





## Line 21

### Office Supplies

Front Office Expense allocated (**Paper, Printer ink, etc.**)

Total Office Supply Expense (10 months)	\$4,000
---	---------

Allocation:

Avg. Pre-K enrollment	<u>66</u>	
-----------------------	-----------	--

Avg. monthly center enrollment	330	= 20%
--------------------------------	-----	-------

Pre-K's Portion of office supply expense	=	\$800
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**Line 22**

Bookkeeping/Clerical

Bookkeeping expenses (10 months)	\$5,000
<b>Allocation:</b>	
<u>Pre-K Revenue</u> <u>215,182</u>	
Total Revenue   500,000	=   43%
Pre-K's Portion	= <b>\$2,150</b>





## Line 23 – Royalties

Royalties Expense 12 Months	\$18,000
Royalties Expense 10 Months	\$15,000
Pre-K Revenue (10 mos.) <u>\$215,182</u> = 43%	
Total Revenue (10 mos.) \$500,000	
Pre-K's Portion of Royalties	\$6,450





## Line 24

# Total Administrative Costs

You may use Pre-k funds to cover up to 6% of supported administrative expenses.



Report the **total amount** of allocated administrative expenses incurred **even if the total amount exceeds 6%**

**( if the validation shows an error, adjust to the 6%)**





# Line 25

## Special Allotment

O.G. Section  
20.13

Special Allotment funds must be used in accordance with the instructions.

Maintain documentation to support special allotment expenses

Pay close attention to the deadline date that funds must be expended.

- if a credit card was used, the total should be paid off on the next billing cycle.

**Any unused or unsupported Special Allotment funding will result in a balance due to Bright from the Start.**





# Let's Recap: Fill in the Blanks

100%	90%	6%	3 years	\$1,000

## Keywords:

Administrative Costs  
Record Retention  
Lead Teacher Insufficient Credential  
Assistant Teacher Minimum Salary  
Instructional Supplies and Materials  
Lead Teacher Supplemental Salary





# Let's Recap:

## Fill in the Blanks

100%	90%	6%	3 years	\$1,000
Assistant Teacher Minimum Salary	Lead Teacher Minimum Base Salary	Administrative Costs	Record Retention Requirement	Instructional Supplies and Materials- Per Classroom Minimum
Lead Teacher Supplemental Compensation				
Lead Teacher Salary- Insufficient Credential				





# Recap



- Expectation to employ sound business practices.
- Discussed the benefits of effective financial management.
- Discovered the correlation between effective financial management and Pre-K financial management.
- Identified strategies to support reported costs of key line items on the Pre-K reconciliation.







Georgia Dept  
of Early Care  
and Learning  
BRIGHT FROM THE START



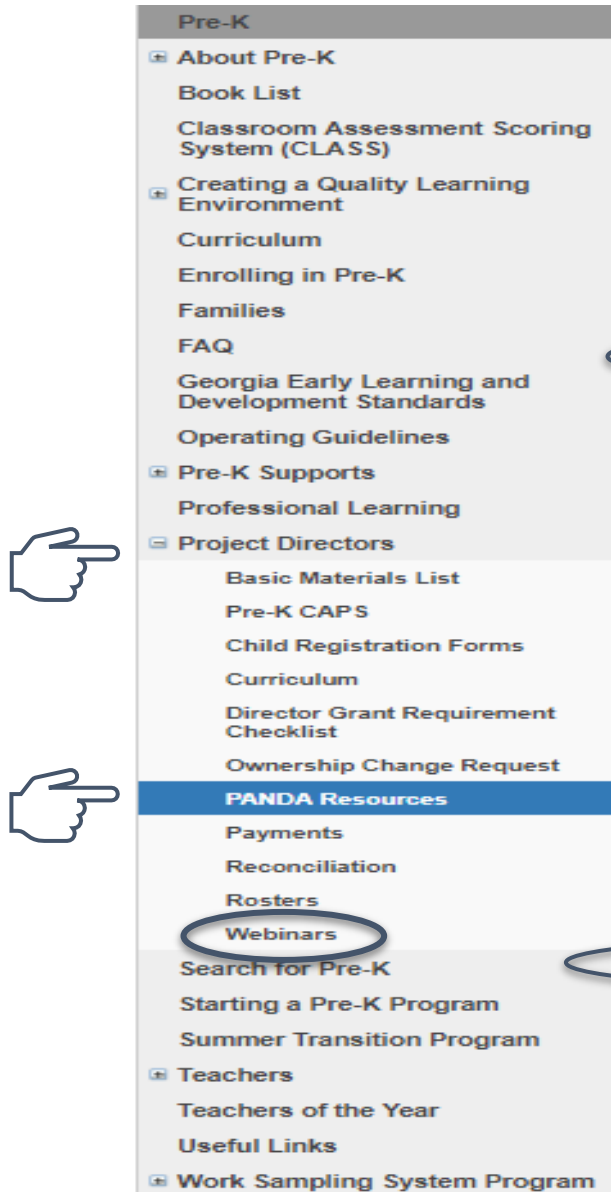
Take Away

**Let the Records  
tell the Story**





# <https://decal.ga.gov>



## PANDA RESOURCES

PANDA (Pre-K Application and Database Access) is the online provider service system for Georgia's Pre-K Program. Through PANDA, providers can submit applications, complete rosters and waiting lists, check on payments, submit their reconciliation, and update site and contact information. The documents below are designed to assist providers with performing these functions in PANDA. For questions about PANDA, please contact Georgia's Pre-K Program at [panda.support@decal.ga.gov](mailto:panda.support@decal.ga.gov).

### Documents List

[PANDA Frequently Asked Questions \(FAQ\)](#)

[PANDA Payment Advice Instructions](#)

[PANDA Provider Calendar Instructions](#)

[PANDA Student Data Training Document](#)

[PANDA Teacher Data Entry Training Document](#)

[Race & Ethnicity Instructions](#)

[PANDA Student Roster Template 2020](#)

[PANDA QRSB Data Training Document](#)

[PANDA Waiting List Instructions](#)

[PANDA Waiting List Template 2020](#)

[PANDA Pre-K Application Manual](#)

[Reconciliation Form Instructions](#) 2019-2020

[PANDA Summer Transition Program Application Manual](#)

[PANDA Provider User Management](#)

[PANDA Reconciliation Training Document](#)

[PANDA Site Update Instructions](#)





# Questions?

E-mail:

[Panda.Recon@dec.al.ga.gov](mailto:Panda.Recon@dec.al.ga.gov)

Or Write

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Attention: Audits and Compliance



**Georgia Dept  
of Early Care  
and Learning**

**BRIGHT FROM THE START**







THANK  
YOU

Thank you

