



Georgia Department of Early Care and Learning

Year End Reconciliation

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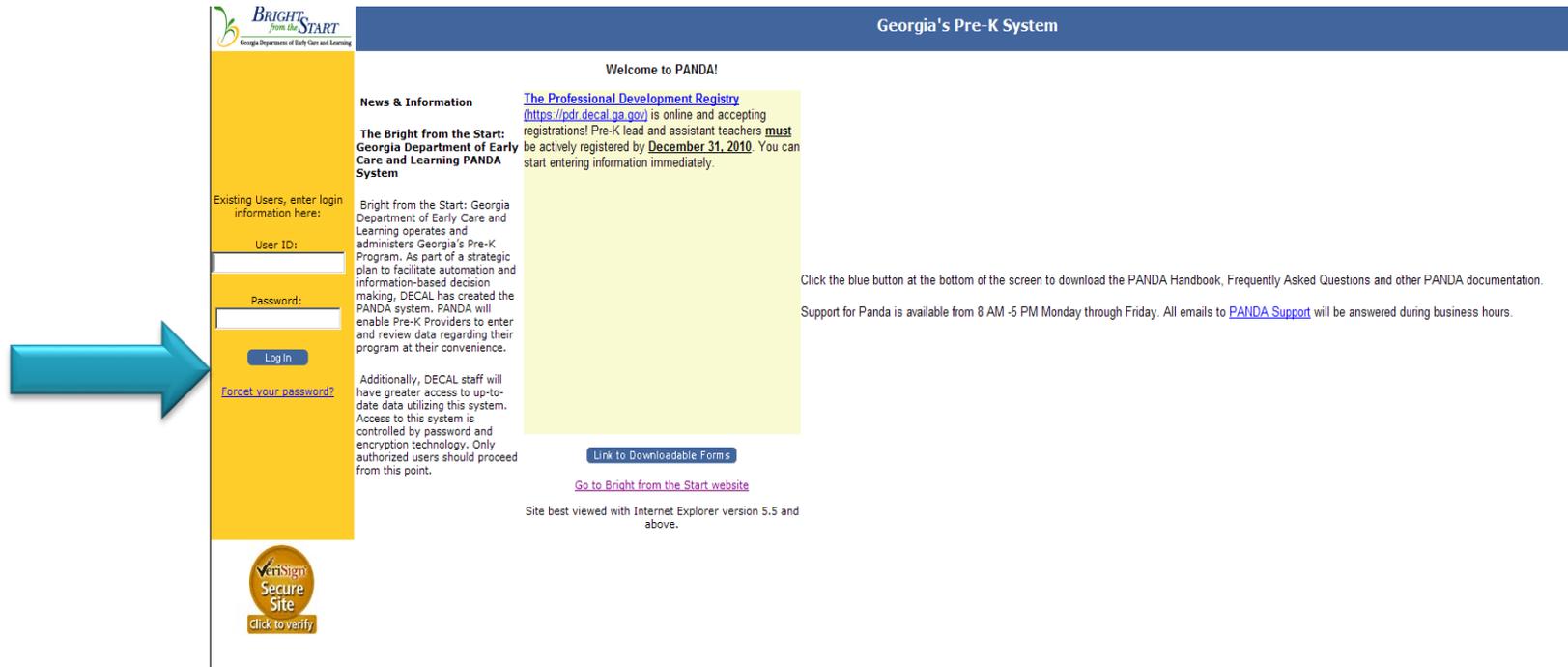
Where can I find the Reconciliation form?

The screenshot shows the homepage of the Georgia Department of Early Care and Learning (DECAL). At the top, there is a navigation bar with links for Home, About Us, Pre-K, Child Care, Nutrition, Head Start, and Quality Initiatives. Below the navigation bar is a search bar with the text "Search...". The main content area is divided into several sections:

- Funding Opportunities:** A section with a photo of a woman and a child, and text describing resources for child care and early learning programs. A blue arrow points to the "Funding Opportunities" link in the right-hand menu.
- For Families >** A list of links including Food Recalls, Search for Child Care, Search for Pre-K, Search for Nutrition Programs, Order Birth Certificate, and 1-877-ALL-GA-KIDS.
- For Teachers >** A list of links including Professional Development Registry, Training, Scholarships and Incentives, and Pre-K Teachers.
- For Providers >** A list of links including Quality Rated, DECAL KOALA, Funding & Other Resources, Pre-K Training, and Child Care Training.
- At Your Service...:** A list of links including Contact Us, FAQ, Find Child Care, Find Georgia's Pre-K, Find a Meal Site, Forms, Lawful Presence Verification, License Fee Payments, Open Records Requests, and Search Licensing Rules.
- Search Licensing Rules:** A dropdown menu with "PANDA" selected, circled in red, and a yellow arrow pointing to it.

At the bottom of the page, there is a "News" section with articles such as "Introducing CALI" and "Helping Feed Hungry Seniors through the Child and Adult Care Food Program".

Enter PANDA User ID and Password



BRIGHT from the START
Georgia Department of Early Care and Learning

Georgia's Pre-K System

Welcome to PANDA!

News & Information

The Bright from the Start: Georgia Department of Early Care and Learning PANDA System

Existing Users, enter login information here:

User ID:

Password:

[Log in](#)

[Forget your password?](#)

Bright from the Start: Georgia Department of Early Care and Learning operates and administers Georgia's Pre-K Program. As part of a strategic plan to facilitate automation and information-based decision making, DECAL has created the PANDA system. PANDA will enable Pre-K Providers to enter and review data regarding their program at their convenience.

Additionally, DECAL staff will have greater access to up-to-date data utilizing this system. Access to this system is controlled by password and encryption technology. Only authorized users should proceed from this point.

[Link to Downloadable Forms](#)

[Go to Bright from the Start website](#)

Site best viewed with Internet Explorer version 5.5 and above.

VeriSign Secure Site
Click to verify

Click the blue button at the bottom of the screen to download the PANDA Handbook, Frequently Asked Questions and other PANDA documentation. Support for Panda is available from 8 AM -5 PM Monday through Friday. All emails to [PANDA Support](#) will be answered during business hours.

Look for RECONCILIATION

- 
- ▶ System Admin
 - ▶ Request
 - ▶ Applications
 - ▶ Provider Mgmt
 - ▶ Rosters
 - ▶ Waiting List
 - ▶ Payments
 - ▶ Reconciliation
 - ▶ Perf. Monitoring
 - ▶ RC Reports
 - ▶ GR Checklist



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 have questions, you can access online help screens by clicking the "Page Help" button in the upper-right corner of each screen. Detailed manuals are also available for download on the Downloadable Forms page (click the blue button labeled "Downloadable Forms" on the PANDA Login screen). You may also e-mail your questions to panda.support@decalfga.gov

Purpose

The Reconciliation Report shall include supporting documentation ***to verify that funds were spent in appropriate categories for their intended uses.***

Purpose: Demonstrate Use of Funds

Cost of Pre-K Operations

- Received - \$70,000
- Expended - \$70,000

Cost of Pre-K Operations (more)

- Received - \$70,000
- Expended - \$85,000

Cost of Pre-K Operations (less)

- Received - \$70,000
- Expended - \$65,000

In any scenario, DOCUMENTATION to support expenditures is ESSENTIAL.

Documentation is Essential

17.3 Record Keeping

The Pre-K provider is required to keep all receipts and other records necessary to support figures reported on the annual reconciliation report. If a Pre-K program is audited and receipts and other records are not available to support these amounts, funds must be returned to Bright from the Start.

Expenditures on Reconciliation Report

For those expenditures claimed, the following must be available for verification:

- Canceled Checks (front & back)
- Bank Statements
- Paid Invoices/Receipts
- Executed Contracts
- Payroll Support
 - Payroll Taxes Paid
 - Copies of W-2's /1099's
- Personnel Documents
 - Memos Regarding Hiring/Termination
 - Compensation

This is only a partial listing

COMMON MISCONCEPTIONS

- Credit card statements – are commonly thought of as sufficient documentation.
- Expenses NOT paid by the provider can be claimed as Pre-K expenditures.
- Unallowable costs (or portion of costs) are counted even though unallowable.

KEEP IN MIND

- Supplies charged to credit cards must be paid IN FULL to be counted in full.
- Credit card interest, is NOT an allowable Pre-K cost.
- Credit card statements with rolling balances and minimum payments will not provide adequate documentation.
- Capital Expenditures – Not Allowable – 17.2

DEFINITIONS

Allocations: The process of shifting costs to cost objects, using a rational basis of allotment, see 20.1

- Allocations should be done at the beginning of the school year.
- Records should support an accurate and detailed accounting of all monies spent.

Allocation

Example:

- 40 Pre-K children out of 100 total children = 40% allocation
 - $40\% \times \$\$\$\$ = \text{Allocated to Pre-K}$
- 1000 square feet out of 2000 square feet used for Pre-K
 - $50\% \times \$\$\$\$ = \text{Allocated to Pre-K}$

Remember To....

- Use the most **logical basis**
- Allocate for **shared resources**
- Allocate for **shared expenses**
- Properly allocate

Knowledge is Key

- Know how the allocation was determined.
- Be prepared to communicate how shared costs are distributed.

Line 4 – Instructional Supplies & Materials

- Programs must spend a minimum of \$1,000 per classroom for materials and supplies.
- These funds are included in the Pre-K operating grant agreement.
- Use the Pre-K Basic Equipment, Materials, and Supplies Inventory List (Appendix H).

Line 4 – Instructional Supplies & Materials

- \$1,000 minimum is required for each classroom unless a waiver is obtained.

A waiver is approved for one year only

- **Paying less than the required minimum for instructional supplies & materials will result in a balance due to Bright from the Start.**

Line 4 – Instructional Supplies & Materials

OBTAINING A WAIVER:

- Submit specific request to your Pre-K consultant for approval.
 - Technology (Smart Board but not a computer)
 - Stationary playground equipment
 - Field trips
 - Teacher salary & benefits

Line 5 – Instructional Other (field trips etc.)

Examples Include:

- Field Trips
- Foreign Language Instruction
- Music Instructor
- Dance Instructor
- Character Education
- Storyteller

Line 6 – Stationary Playground Equipment

Must be pre-approved by your consultant

- Operating Guidelines 5.2

Line 7 – Computers

- Must be pre-approved by your consultant
- Approval **is not** required for technology included in the Georgia's Pre-K Program Basic Equipment, Materials, and Supplies Inventory List (see Appendix H)
 - Digital camera
 - Desktop/laptop/notebook computer
 - Tablet (ex: IPAD, Samsung Galaxy, Android)
 - Printer

Line 9 – Lead Teacher Salary

- Refer to the Providers' Operating Guidelines 12.6 for minimum salary requirements.
- Report the Gross Salary for all lead teachers.

Paying less than the minimum Lead Teacher's Salary will result in a balance due to DECAL.

Line 9 – Lead Teacher Salary

Make sure that Lead Teacher Salaries correspond to the appropriate credentials by **reviewing your Payment Advice monthly.**

Line 10 – Lead Teacher Benefits

- Any portion of benefits that you pay
 - Health coverage
 - Life insurance
 - Dependent child care
- Center's portion of federal and state taxes

Line 11 – Sub-Lead Teacher Salary

- Report the Gross Salary/Wages for all substitute lead teachers.
- This line is added to Line 9 to determine if the minimum salary was met.

Line 12 – Assistant Teacher Salary

- Refer to the Providers' Operating Guidelines 13.4 for minimum salary requirements.
- Report the Gross Salary for all assistant teachers.

Paying less than the minimum Assistant Teacher's Salary will result in a balance due to DECAL.

Line 13 – Assistant Teacher Benefits

- Any portion of benefits that you pay
 - Health coverage
 - Life insurance
 - Dependent child care
- Center's portion of federal and state taxes

Line 14 – Sub-Assistant Teacher Salary

- Report the Gross Salary/Wages for all substitute teachers.
- This line is added to Line 12 to determine if the minimum salary was met.

Line 15 – Other Employees

Pre-K's portion of Gross Salary for:

- Cook
- Bus driver
- Other non Administrative personnel

The most logical allocation basis is ALWAYS used when calculating *Pre-K's* portion

- Cook prepares meals for *Pre-K*
- Bus driver transports *Pre-K* children

Line 8 – Food

Charge ONLY food costs for:

- Pre-K students

Charge ONLY food costs that are:

- Unreimbursed
- Properly allocated

Line 8 – Food

Reimbursement Sources:

- Food Program Participation
 - School Breakfast Program CFDA# - 10.553
 - National School Lunch CFDA# - 10.555
 - Child and Adult Care Food Program CFDA# - 10.558

Other programs exist that should be considered

Line 8 – Food Cost Allocation

Monthly Food Expense:	\$3,500	\$ 2,000
Program Reimbursement:	- <u>3,000</u>	- <u>3,000</u>
Unreimbursed Food Costs:	=\$500	=(\$1,000)
Proper Allocation:	\$500	\$ 0
(allocating w/example percentage)	<u>* 40%</u>	<u>* 40%</u>
Pre-K's portion of food costs:	= \$200	= 0

Line 8 – Food

If you ***do not*** receive reimbursement from a Food Program, identify whether fees for food are:

- Separately charged
- Included in parent fees (before/after care)

Line 8 – Food

Monthly Food Expense:	\$3,500	\$2,000
Per Child Monthly Food Fee: (\$120 * 22 <i>paying children</i>)		
Total Monthly Fees Collected:	<u>- 2,640</u>	<u>- 2,640</u>
Unreimbursed Food Costs:	= \$860	=(\$640)
(allocating w/example percentage)	<u>* 40%</u>	<u>* 40%</u>
Pre-K's Portion of Food Costs:	\$ 344	\$ 0

RULE OF THUMB

Pre-K pays food costs ONLY when:

- Costs are 100% Pre-K
- OR
- Pre-K portion is properly allocated

AND

- Expenditures EXCEED food revenue or reimbursement

Line 16 – Non-Instructional Costs

Allocation of:

- Rent or Mortgage
- Cleaning
- Insurance (Workers Comp, Liability)
- Utilities
- Telephone
- Transportation
- Fingerprint Requirements
- Staff Training Expenses (lodging, meals, travel)

Line 16 – Non-Instructional Costs

Monthly Rental Expense:	\$1,000
(1/2 of bldg. sq. footage used for Pre-K)	* <u>50 %</u>
Pre-K's portion of Rent:	\$ 500

Shared costs are allocated :

- Up to 10 Months or length of grant agreement period
- Once the shared expense payment is made

NOTE:

- Utility Bills must be available for review.
- Mortgage statements or rental/lease documentation must be available for review.
- Expenses must be PAID to be considered.

Other

Expenses that are not allowable:

- Capital Improvements – 17.2
- Late fees and other punitive charges
- Expenses that do not directly benefit Pre-K

Line 17 – Total Direct Cost

Total is automatically calculated

ADMINISTRATIVE COSTS

Line 18 – Director's Salary

The amount of Pre-K funds used to pay the director's salary.

Directors Salary (DS) \$40,000

Allocation of: *

Pre-K Lead & Assistant 2 = 16% (example rate)
Total Staff 12

Pre-K's Portion of DS = \$6,400

Line 22 – Total Administrative Costs

- PANDA will allow up to 6% for administrative expenses, see guidelines section 17.1.
- Please enter the total amount of allocated administrative expenses incurred **even if the total amount exceeds 6%.**

Line A – Total Revenue

Total Amount paid by Bright from the Start

Line B – Total Expenditures

The total is automatically calculated

Lines 17 + 22

Line C – Balance

The balance is automatically calculated. Brackets are displayed when you spend more than you were awarded.

Line A - Line B = Line C

Amount Due

Breakdown of Funds Due

- In PANDA, this area indicates the amount due by category.
- Remit the balance due to Bright from the Start when you submit your reconciliation.
- Remit payment in the form of a cashier's check or money order made payable to Bright from the Start.

Help Submitting Your Report

The screenshot shows the website for the Georgia Department of Early Care and Learning (DECAL). The main header features the "BRIGHT from the START" logo and a quote: "Meeting the child care and early education needs of Georgia's children and their families." The navigation menu includes Home, About Us, Pre-K, Child Care, Nutrition, Head Start, and Quality Initiatives. The Pre-K section is active, displaying a sidebar with various links, a main content area with six topic tiles, and a right sidebar with a search bar, Quality Rated Child Care logo, and a list of services. The "Project Directors" tile in the main content area is highlighted with a red circle.

Pre-K Main

- Pre-K Program Updates
- 20 Year Anniversary
- About Pre-K
- Book List
- Call List
- Classroom Assessment Scoring System (CLASS)
- Contact Pre-K
- Creating a Quality Learning Environment
- Curriculum
- Dual Language Learners
- Enrolling in Pre-K
- Families
- FAQ
- Georgia Early Learning and Development Standards (GELDS)
- Georgia Reads Aloud
- Newsletters
- Operating Guidelines
- Professional Development Registry
- Project Directors
- Raising Readers
- Search for Pre-K

Pre-K

- Find Pre-K Locations
- Enrolling in Pre-K
- Starting a Pre-K Program
- Teachers
- Project Directors**
- Families

Popular Topics

- DECAL seeking nominations for Georgia's Pre-K Teachers of the Year
- Deal: Study finds Georgia Pre-K 'significantly improves' student readiness
- Georgia Professional Standards Commission FAQ for Teachers
- Georgia Professional Standards Commission FAQ for Directors

At Your Service...

- Contact Us
- FAQ
- Find Child Care
- Find Georgia's Pre-K
- Find a Meal Site
- Forms
- Lawful Presence Verification
- License Fee Payments
- Open Records Requests
- Programs
- Search Licensing Rules
- Quick Links

QUALITY RATED Child Care

Inspection Reports

License Revocations

GELDS
Georgia Early Learning and Development Standards

DECAL

- Call List
- Classroom Assessment Scoring System (CLASS)
- Contact Pre-K
- ✦ Creating a Quality Learning Environment
- Curriculum
- Dual Language Learners
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- ✦ Families
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- Operating Guidelines
- Professional Development Registry
- ✦ Project Directors
 - Basic Materials List
 - CAPS Form
 - Child Registration Forms
 - Curriculum
 - Director Grant Requirement Checklist
 - PANDA Documentation
 - Payments
 - Reconciliation
 - Rosters
 - Raising Readers

The following is a list of items and/or documents to support you in implementing Georgia's Pre-K Program.

Project Director Resource List:

1. Pre-K Providers' Operating Guidelines
2. Child Registration Form
3. Parental Agreement
4. Child Registration Form - Spanish
5. Parental Agreement - Spanish
6. CAPS Referral Form for Georgia's Pre-K Program
7. Order Georgia Birth Certificate Online
8. Georgia's Pre-K WSO Help Ticket
9. 2015-2016 Georgia's Pre-K Training Guide

Documents Webinars/Presentation Slides Archived Presentations

- Student File Checklist
- WSO/GELDS Correlations

Learn more at QualityRated.org

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Georgia Early Learning and Development Standards





COLLABORATE • INNOVATE • ACHIEVE





Home About Us **Pre-K** Child Care Nutrition Head Start Quality Initiatives

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PANDA Documentation

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@dec.al.ga.gov.



Document List

- PANDA Frequently Asked Questions (FAQ)
- PANDA Provider Calendar Instructions
- PANDA Provider Calendar Printing
- PANDA Provider Roster Training Document
- Race & Ethnicity Instructions
- PANDA Student Roster Template 2016
- PANDA Waiting List Instructions
- PANDA Waiting List Template 2016
- PANDA Pre-K Application Manual
- PANDA Summer Transition Program Application Manual
- PANDA Provider User Management
- PANDA Reconciliation Training Document
- Reconciliation Form Instructions 2014-2015**

Search...

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 Learn more at QualityRated.org

Inspection Reports

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GELDS
 Georgia Early Learning and Development Standards

DECAL Scholars

Georgia Alliance of Education Agency Heads

Questions?

E-mail

Panda.Recon@dec.al.ga.gov



Or Write

2 Martin Luther King Jr. Drive SE, East
Tower, Suite 754, Atlanta GA 30334

Attention: Audits and Compliance