



Georgia's  
Pre-K Program

# Nonprofit Reporting Form User Manual

Department of Early Care and Learning  
Audits & Compliance Department

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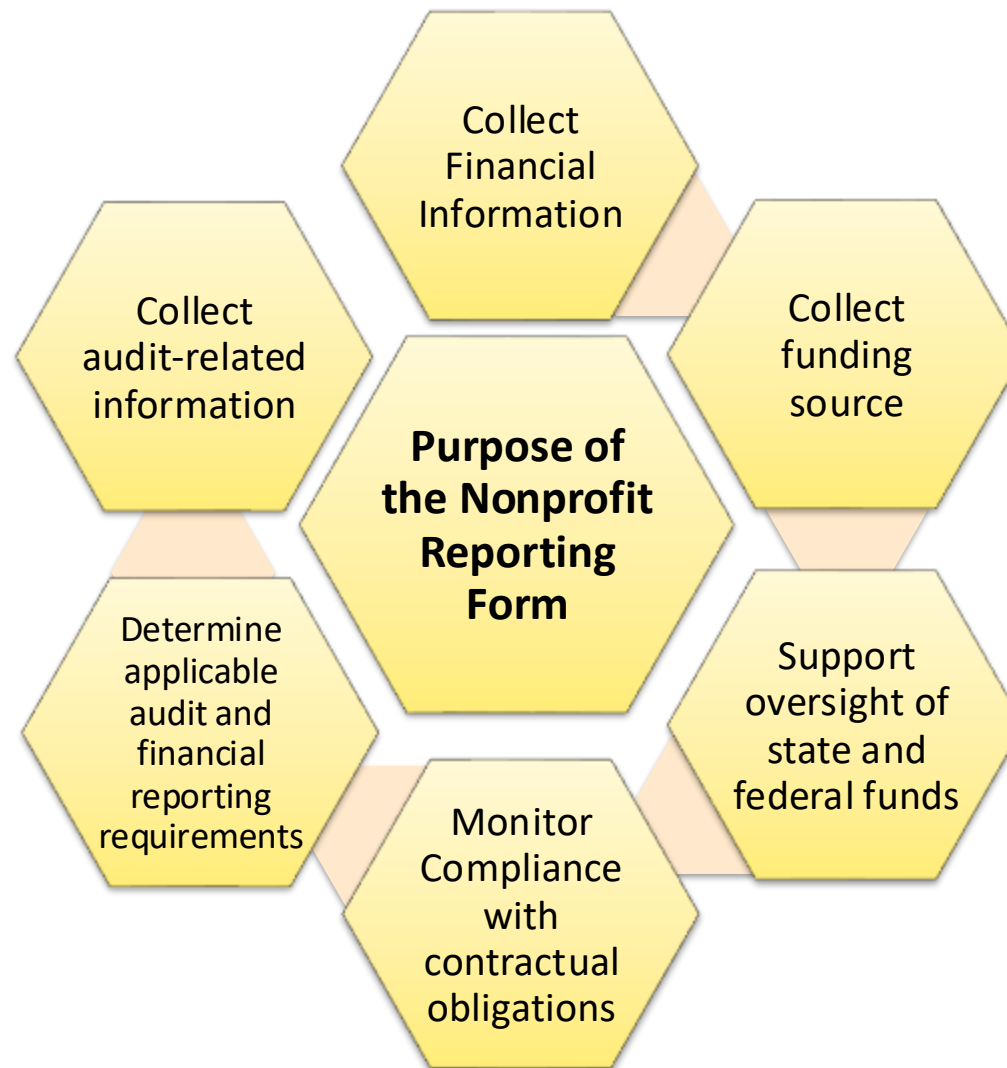
## Effective Use

This Instruction Manual is effective beginning with **FY26** and applies **annually thereafter**, unless superseded by written guidance

The **Nonprofit Reporting Form Instruction Manual** provides nonprofit providers with step-by-step guidance on how to access, complete, and submit the annual Nonprofit Reporting Form within the provider portal.

✓ Fields marked with an **asterisk (\*)** are required and must be completed before the form can be submitted.

Completion of the Nonprofit Reporting Form is a **required annual process**, typically conducted by **May 31<sup>st</sup> each year**, and supports compliance with applicable state and federal financial reporting and audit requirements



This applies to **nonprofit** organizations participating in programs administered by Bright from the Start. Submission of this form is required annually, regardless of whether the organization's information has changed from the prior year.



Before You Begin **YOU NEED:**

- Pen and Paper for Recording Totals
- Total Year-to-Date Claim Reimbursement Amount
- Total Year-to-Date Payment Amount (State Funds)
- Funding source disclosures
- Your organization fiscal year start date (**Not the Program Fiscal Year**)

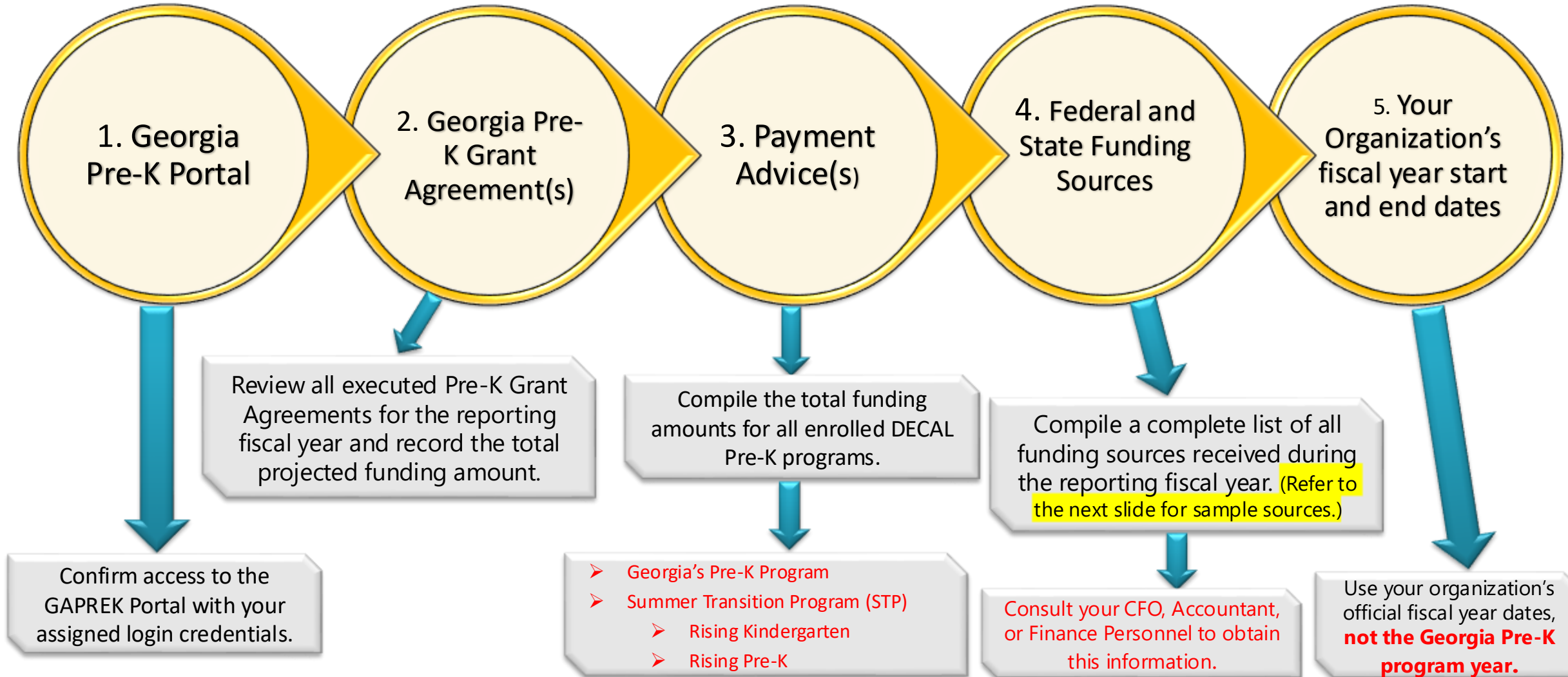


***How to obtain this information in the portal?***

Proceed the next slide for what is needed and step-by-steps instructions to obtain the information.

IMPORTANT!

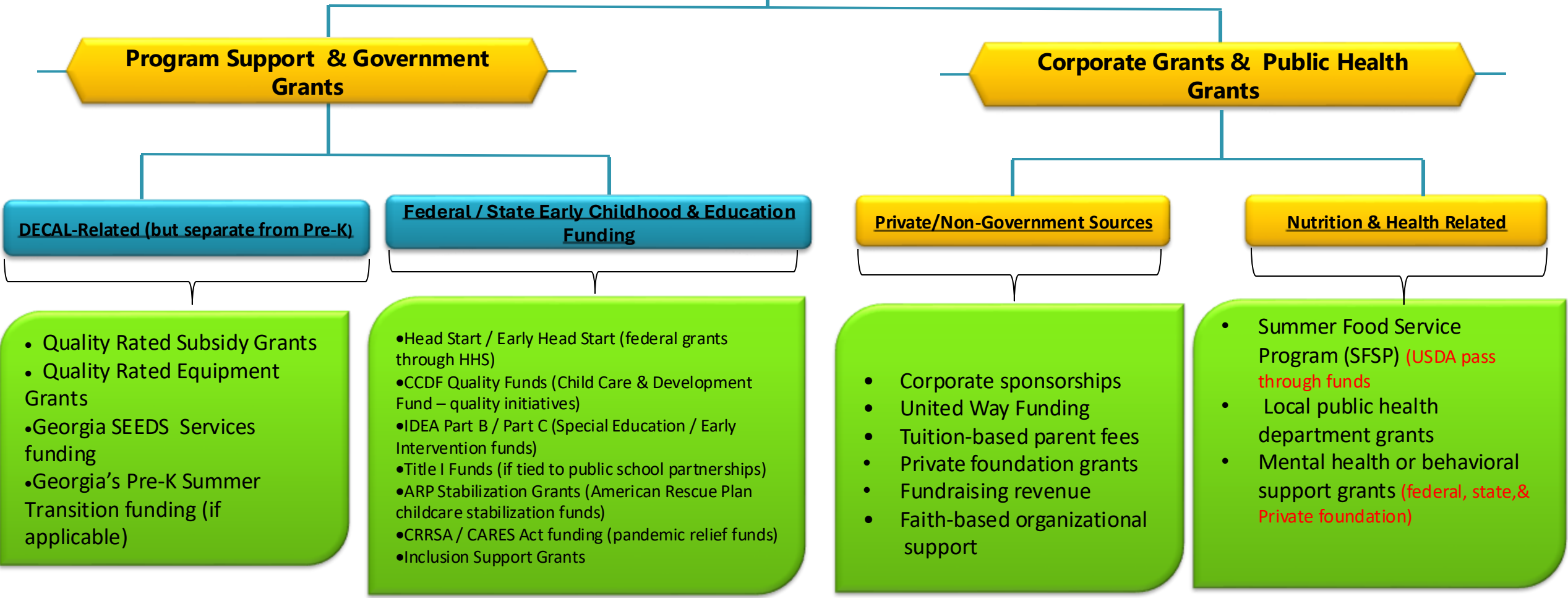
# Please Gather This Information Before Starting



Consult with your CFO or finance personnel to ensure all federal and state funding sources are accurately reported. The funding sources listed below are provided as examples for reference only, may or may not apply to your organization, and do not represent a complete list of possible funding sources.



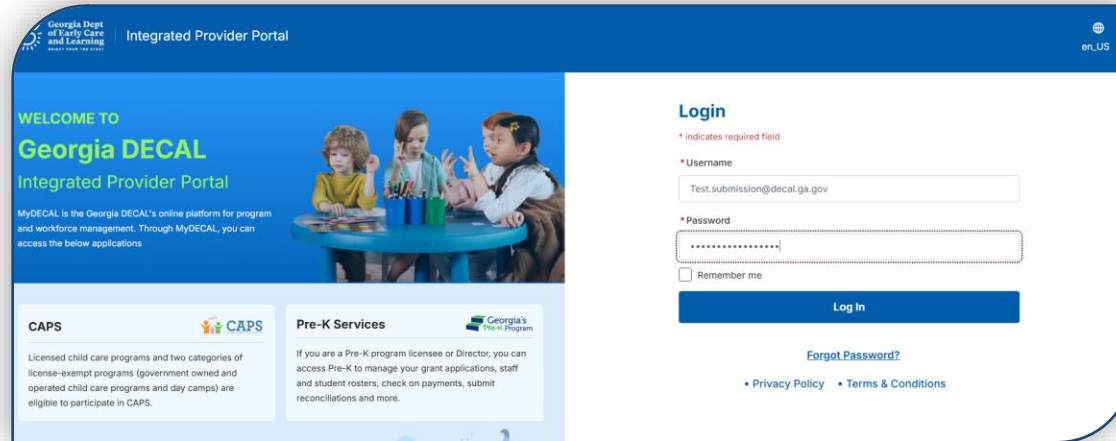
# Funding Sources



# Step 1. Log in to the GAPREK Portal

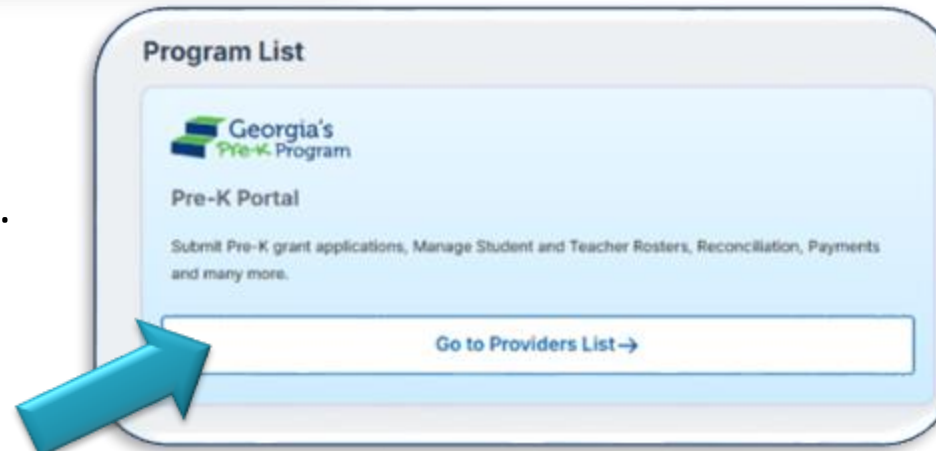
## ❑ Log In to the GAPREK Portal

- Log in using your assigned provider credentials.
- Upon successful login, you will be directed to your **Main Dashboard**.



## ❑ On the Welcome

- Click the **“Go to Providers List”** option.



## STEP 2: HOW TO RETREIVE THE GRANT AGREEMENT



- ❖ This is the reimbursement amount listed in your executed Grant Agreement. This is the amount requested by your organization and approved for payment.
  - From the Navigation Panel, select **Document Library**.
- ❖ The following dropbox to select:
  - Under **Category (L1)**, select **Grantee Level Documents**.
  - Under **Sub Category (L2)**, select **Finalized Grant Agreement**.
  - Under **Academic Year**, select the **Current School Year** for the Non-Profit Reporting Form.

### Document Library





Category (L1)	Sub Category (L2)	Academic Year
Grantee Level Documents	Finalized Grant Agreement	2025-2026

## Step 2a: Retrieving the Grant Agreement

- Select the action with document name **(ProfitGrantAgreement)** to review the grant agreement

Grantee Level Documents Q Search

**Finalized Grant Agreement**

Document Name	Status	Uploaded Date	Action
Finalized Grant Agreement (ClassDetailsTable)	Submitted	2025-06-21	
Finalized Grant Agreement (ProfitGrantAgreement)	Submitted	2025-06-21	 
Finalized Grant Agreement (ClassDetailsTable)	Submitted	2025-06-11	

Showing 1-3 < First < Previous 1 Next > Last > Show entries 5 entries

# Step 2b: Retrieving the Claim Reimbursement-Amount-Grantee Level Documents

Grant Agreement  
Between  
YOUR ORGANIZATION, LLC  
And  
Bright from the Start: Georgia Department of Early Care and Learning  
Georgia's Pre-K Program

## I. PARTIES

This Grant Agreement (the "Agreement") is entered into as of the Effective Date below by and between YOUR ORGANIZATION, LLC, (the "Grantee"), located at 123 Learning Lane, Somewhere, GA 30333, and Bright from the Start: Georgia Department of Early Care and Learning (the "Department"), located at 2 Martin Luther King, Jr. Dr., SE, Suite 754, East Tower, Atlanta, GA 30334. The Department and the Grantee are collectively referred to as (the "Parties") or individually as ("Party").

## II. PURPOSE

The purpose of this Grant is to coordinate and provide services for four-year-old children and their families served by Georgia's Pre-K Program as shown in Attachment 1, which provides additional information regarding lead teacher credentials and class details. Attachment 1 is incorporated herein by reference.

## III. AUTHORITY

1. This Grant is funded with state lottery funds.
2. The Department is authorized to disburse these funds pursuant to O.C.G.A. §§ 20-1A-4.

## IV. THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. Term. The Agreement will begin on July 1, 2025 (the "Effective Date") and continue through June 30, 2026, unless amended in writing.
2. Grant Amount. In accordance with the *2025-2026 Pre-K Providers' Operating Guidelines*, the amount of this Grant award shall be an estimated amount of \$150,040.98. The actual funding amount will be based on teacher and student data reported on submitted roster reports and number of days offering services. Grantee shall be responsible for performing the responsibilities outlined in this Agreement and Grantee shall use the Grant funds only for obligations incurred in the performance of the Grant as described in this Agreement.

- Once you locate the Claim Reimbursement Amount in your executed Grant Agreement, **write down the total** for use later in the Nonprofit Reporting Form.
- If your organization received funding for multiple programs (example: **Georgia's Pre-K, Rising K, and/or STP**), you must **add the Claim Reimbursement Amounts together** to calculate **one combined total**.

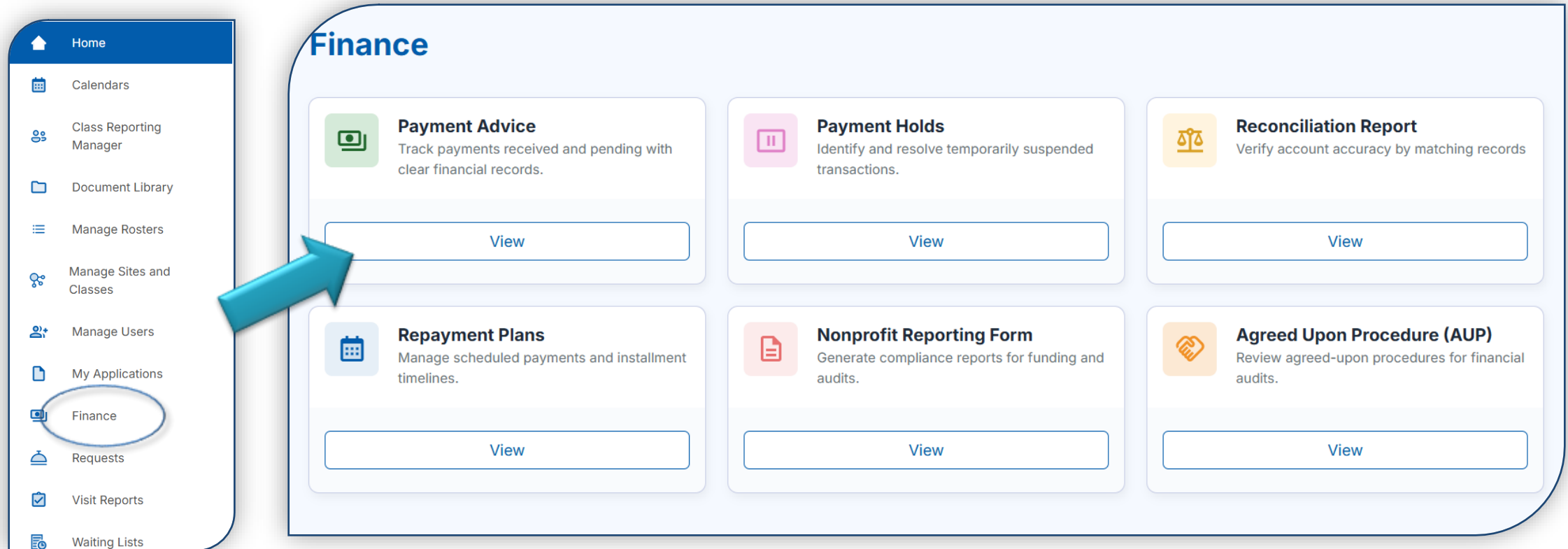


✓ **Write this total down** you will enter it later in the reporting form

**Step 3:** Next Slide will Show you how to get totals for the **Year- To-Date Payment Amount** of state funds by retrieving your **payment advices** in the portal.

# Step 3: HOW TO RETREIVE PAYMENT AMOUNT (STATE FUNDS)

- ❖ This is the total amount that has been paid to your organization through the GAPREK Portal for the applicable reporting period.
- From the Navigation Panel, select **Finance**.
- Click **“View”** under **Payment Advice**.



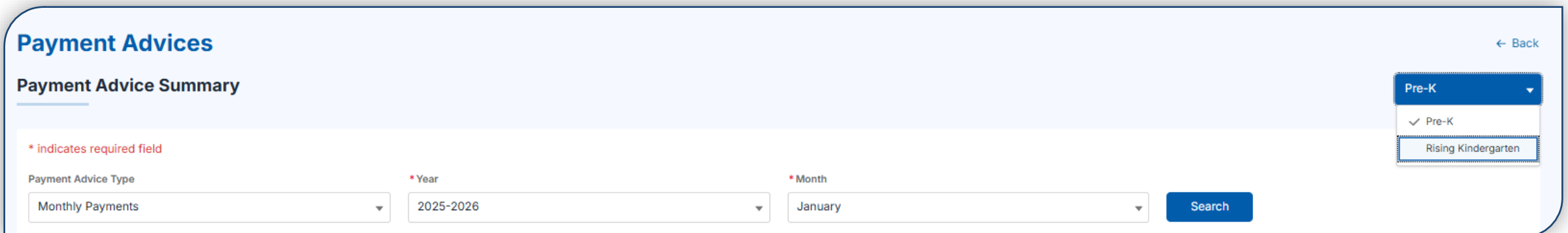
The screenshot shows the GAPREK Portal interface. On the left is a navigation panel with a blue header 'Home' and a list of menu items: Calendars, Class Reporting Manager, Document Library, Manage Rosters, Manage Sites and Classes, Manage Users, My Applications, Finance (circled in blue), Requests, Visit Reports, and Waiting Lists. A large blue arrow points from the 'Finance' menu item to the main content area. The main content area is titled 'Finance' and contains six cards arranged in a 2x3 grid. Each card has a title, a brief description, and a 'View' button. The cards are: 1. Payment Advice (green icon): Track payments received and pending with clear financial records. 2. Payment Holds (pink icon): Identify and resolve temporarily suspended transactions. 3. Reconciliation Report (yellow icon): Verify account accuracy by matching records. 4. Repayment Plans (blue icon): Manage scheduled payments and installment timelines. 5. Nonprofit Reporting Form (red icon): Generate compliance reports for funding and audits. 6. Agreed Upon Procedure (AUP) (orange icon): Review agreed-upon procedures for financial audits.

## Step 3a: Locating the Payment Amount-Payment Advice Summary

- Select the **Pre-K** option on the right side of your screen.
  - ❖ If you received payments for **Rising K**, repeat these steps under **Rising K** and add those totals to your Pre-K total.
- Under **Payment Advice Type**, select **Monthly Payments, Special Payments, and Start-up Payments** to gather all payments for the current school year.
- Under **Year**, select the **Current School Year**.
- Under **Month**, select **each month** and record the payment total.
- ✓ Add all monthly totals together to calculate your total Payment Amount.

Important

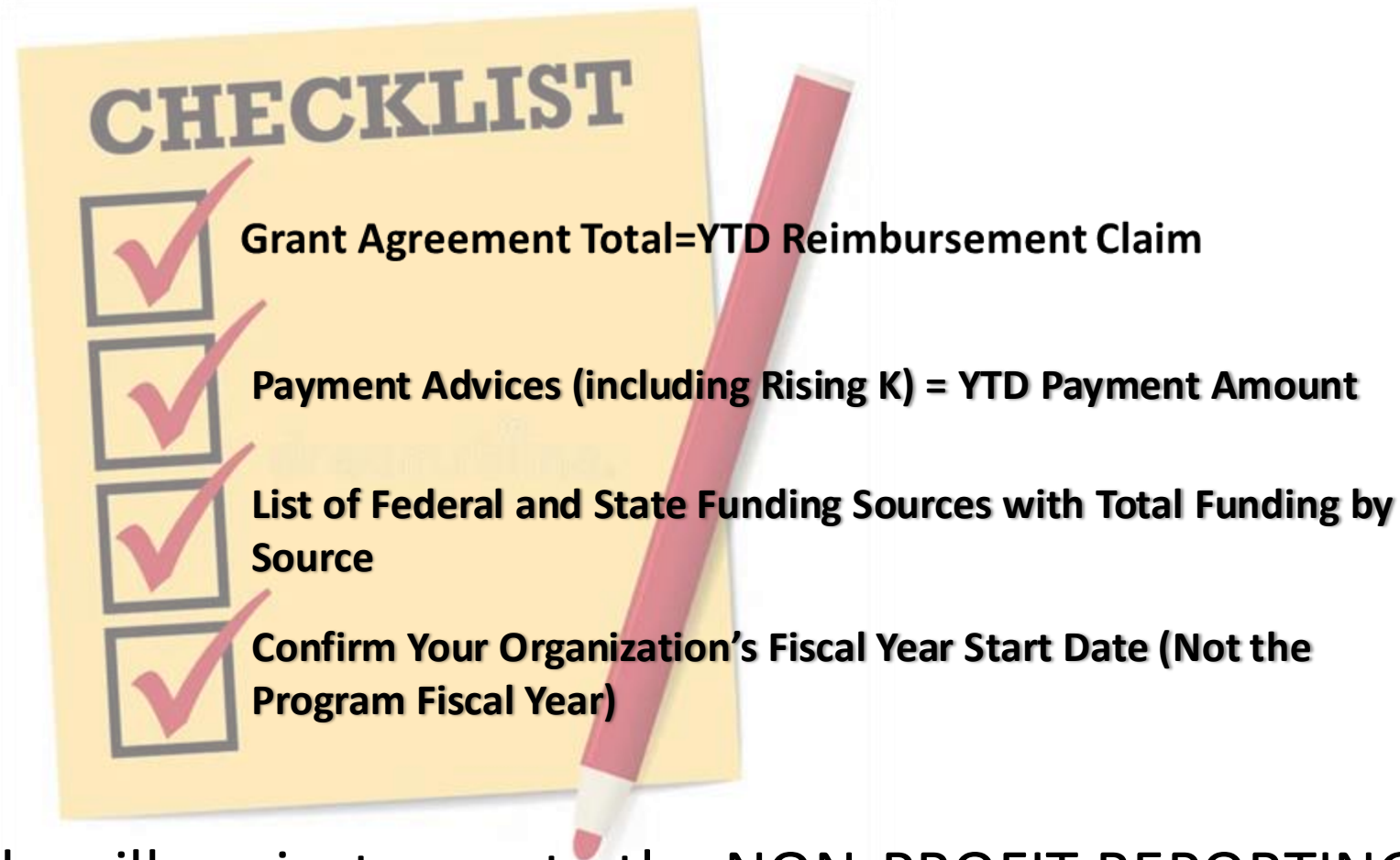
✓ **Set this total aside** you will enter it later in the reporting form



The screenshot shows the 'Payment Advices' web application interface. At the top left, it says 'Payment Advices' and 'Payment Advice Summary'. On the right, there is a 'Back' button and a dropdown menu currently set to 'Pre-K', with 'Pre-K' selected and 'Rising Kindergarten' as an option. Below this, there are three required fields: 'Payment Advice Type' (set to 'Monthly Payments'), '\* Year' (set to '2025-2026'), and '\* Month' (set to 'January'). A 'Search' button is located to the right of these fields. A red asterisk indicates that the fields marked with an asterisk are required.

# Are You Prepared?

Before You Begin: Preparation Checklist for the Non-Profit Reporting Form

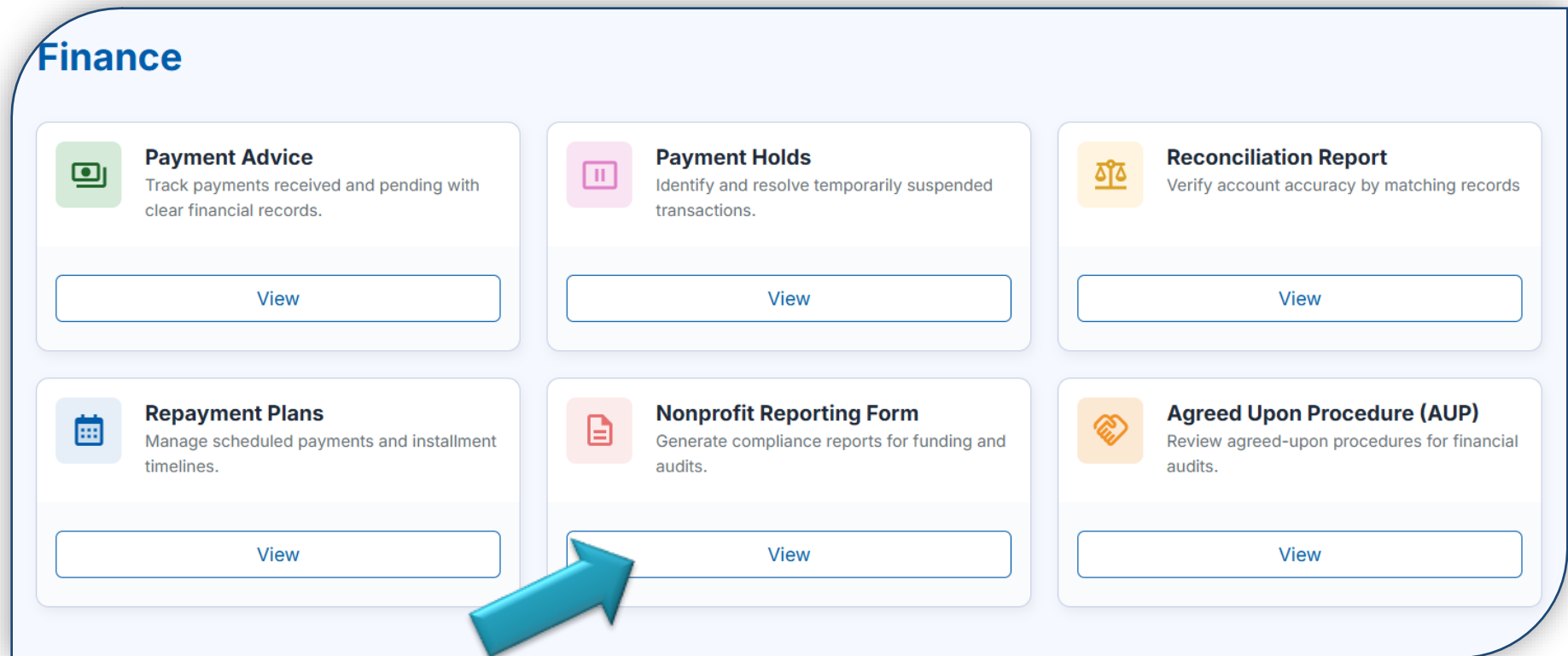
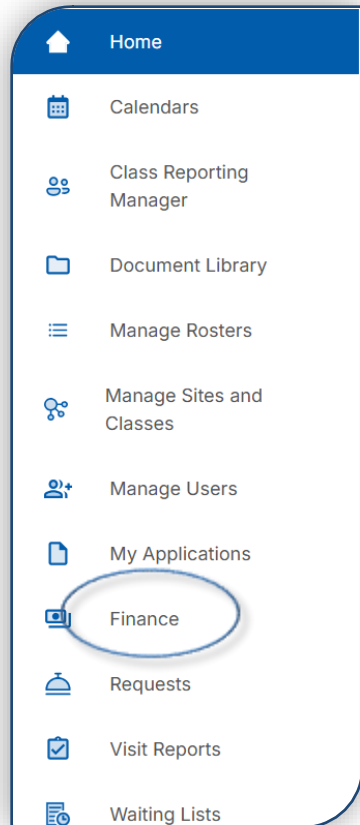


**STEP 4:** Next Slide will navigate you to the NON-PROFIT REPORTING FORM

# Step 4: Accessing the Nonprofit Reporting Form

Return to the “**Finance**” option on the navigation menu.

- Select the **Finance** option.
- locate the **Nonprofit Reporting Form** banner. Click the **View** option to proceed.



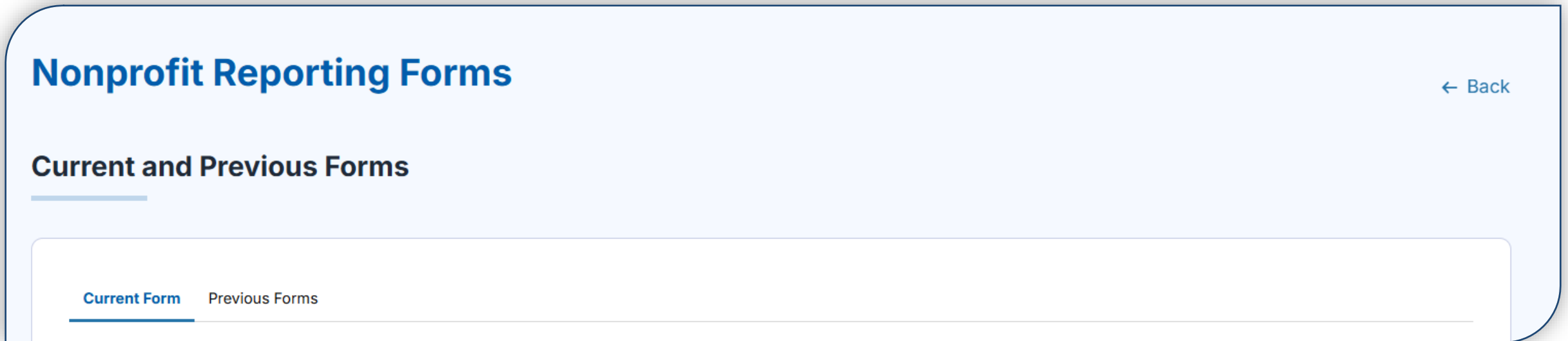
# Step 5: Current and Previous Forms Page



After selecting **View**, users will be directed to the **Current and Previous Forms** page.

This page serves as the centralized location where nonprofit providers can:

- Access the **Nonprofit Reporting Form for the current fiscal year**
- Review **submitted forms from prior fiscal years**, as applicable



# Step 5a Current and Previous Forms Page



## Annual Functionality (Now and Going Forward)

Each fiscal year, providers will see:

- One **active Nonprofit Reporting Form** for the applicable fiscal year.
- A record of **previously submitted forms** from prior years.

The structure, navigation, and functionality of this page are intended to remain consistent from year to year.

# Current and Previous Forms Page

## • Form Status Indicator

A status indicator appears beneath each form title:

- **Not Submitted** – The form is available and requires completion
- **Submitted** – The form has been completed and successfully submitted

This indicator allows providers to quickly determine whether further action is required.



# Current and Previous Forms Page

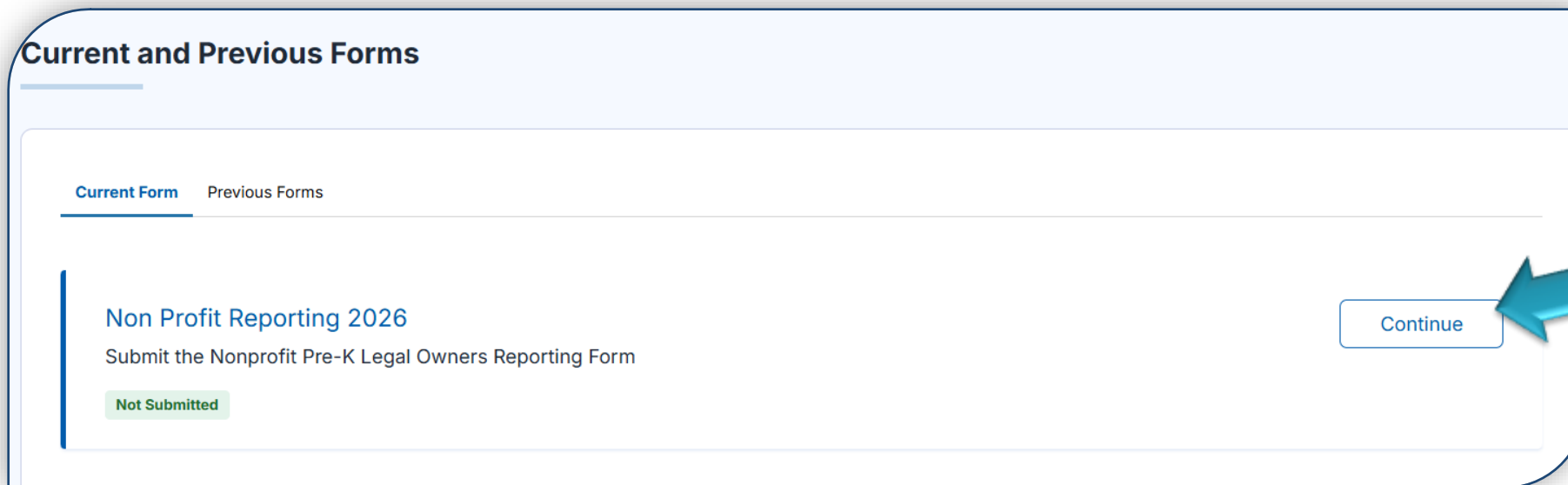
## Opening and Completing the Form

### Step 1: Open the Form

- Click **Start** or **Continue** next to the Nonprofit Reporting Form for the applicable fiscal year.

### Step 2: Verify the Reporting Year

- The form will display the current fiscal year (for example, **FY26**).
- This field is **system-generated** and cannot be edited.



The screenshot shows a web interface titled "Current and Previous Forms". It has two tabs: "Current Form" (selected) and "Previous Forms". Under the "Current Form" tab, there is a card for "Non Profit Reporting 2026" with the subtitle "Submit the Nonprofit Pre-K Legal Owners Reporting Form". A green status indicator says "Not Submitted". To the right of the card is a "Continue" button, which is highlighted by a large blue arrow pointing towards it.

# Form Instructions – Field-by-Field Guidance

## ● Audit Requirement Overview (Informational)

Audit and financial reporting requirements are based on **total state funds received**:

- **\$100,000 or more**: Independent financial statement audit required
- **\$25,000 to \$100,000**: Financial statements with a signed certification required
- **Less than \$25,000**: No reporting submission required

These thresholds apply regardless of the specific program(s) from which funds were received.

# Form Instructions – System-Generated Fields

- **Fiscal Year:** Automatically populated by the system.
- **Provider Legal Name / Institution Legal Name:** Automatically populated based on records on file.

- If this information appears incorrect, contact [GAPREK.support@dec.al.ga.gov](mailto:GAPREK.support@dec.al.ga.gov) before proceeding.

\* Indicates required field

Fiscal Year	Provider Legal Name
FY26	YOUR ORGANIZATION, LLC

# Form Instructions/Financial Audit Contact Information



Enter the contact information for the individual responsible for financial or audit matters:

## Contact Details for Financial Audit Contact for Organization

\* First Name

Ben

\* Last Name

Johnson

\* Email

BJohnsonaccountant@gmail.com

\* Phone

(404) 123-4567

\* Title

CFO

All fields in this section are required.

# Form Instructions/Program Participation

Select all programs in which the organization participated during the fiscal year, including but not limited to:

## Indicate Program Participation

- Child and Adult Care Food Program (CACFP)
- Happy Helpings, Georgia's Summer Food Service Program
- Georgia's Pre-K Program
- Child Care and Development Fund (CCDF)
- Georgia's Child Care Stabilization Program (STABLE)
- Childcare and Parent Services (CAPS)
- Head Start

# Form Instructions/Financial Information



- **Program Fiscal Year Start Date\***

- ✓ Enter the fiscal year start date using the required format (e.g., **May 1, 2025**).

- **Program Fiscal Year End Date\***

- ✓ This field will **populate automatically** based on the reporting year Start Date entered.(e.g., June 30, 2026).

- **Total Year-to-Date Claim Reimbursement Amount (State Funds)\* (What you Requested)**

- ✓ Enter the **combined Claim Reimbursement Amount** you recorded earlier from your executed Grant Agreement(s).

- **Total Year-to-Date Payment Amount (State Funds)\* (What DECAL Paid)**

- ✓ Enter the **combined Payment Amount** you calculated earlier from the Payment Advice records. This should reflect the **total amount DECAL has paid** to your organization during the reporting year.

➤ Include all programs amount such as: **Georgia Pre-K, Summer Transition Program (STP): Rising K, & Rising Pre-K .**

Financial Information	
* Program FY Start Date	* Program FY End Date
Feb 1, 2025	Mar 31, 2026
* Total Year-to-Date Claim Reimbursement Amount (State Funds)	* Total Year-to-Date Payment Amount (State Funds)
\$1,740,859.80	\$1,346,063.40

# Form Instructions/Other State Funds

Does your organization expend state funds from programs other than those administered by the Department? \* Select:

 Yes  
 No

If Yes:

1. Enter the dollar amount for DECAL, Then Click **SAVE**

Add Multiple State Fund Sources

**Add Other State Funds**

* State Fund Source	* Amount
DECAL	\$250,000.00

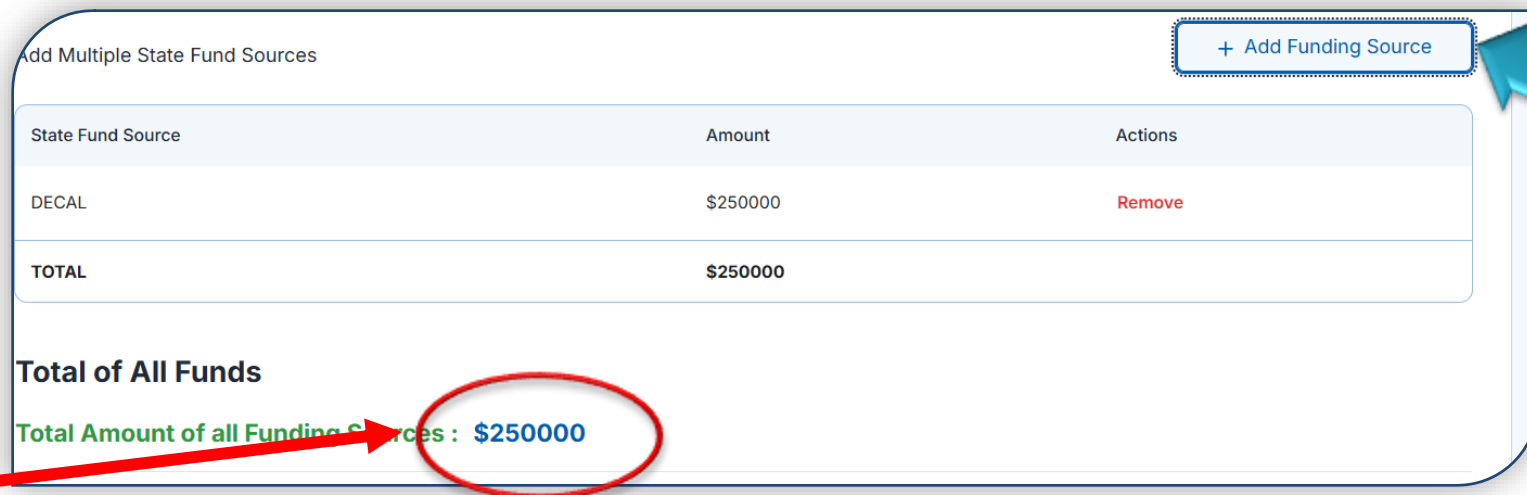
Save

# To Enter Multiple Funding Sources and Amounts

2. Click **+ Add Funding Source** to enter each additional funding source and the amount received.

**Important:** You may need assistance from your organization's **financial personnel** (bookkeeper, accountant, or finance administrator) to identify all funding sources and confirm the correct amounts to report.

This section requires reporting **all funds received**, including **federal funding sources**. Some federal funds may be distributed through the state and may be considered state-administered funding. For this reason, your organization must include all applicable funding sources when completing this section.



Add Multiple State Fund Sources + Add Funding Source

State Fund Source	Amount	Actions
DECAL	\$250000	Remove
<b>TOTAL</b>	<b>\$250000</b>	

**Total of All Funds**  
Total Amount of all Funding Sources: **\$250000**

# Form Instructions – Explanation for Submission

## Purpose

An Explanation is required if:

- State fund disbursements exceed **\$100,000**, or.
- Federal fund disbursements exceed **\$1,000,000**

## Instructions

Enter a clear, formal explanation describing why the submission is required.

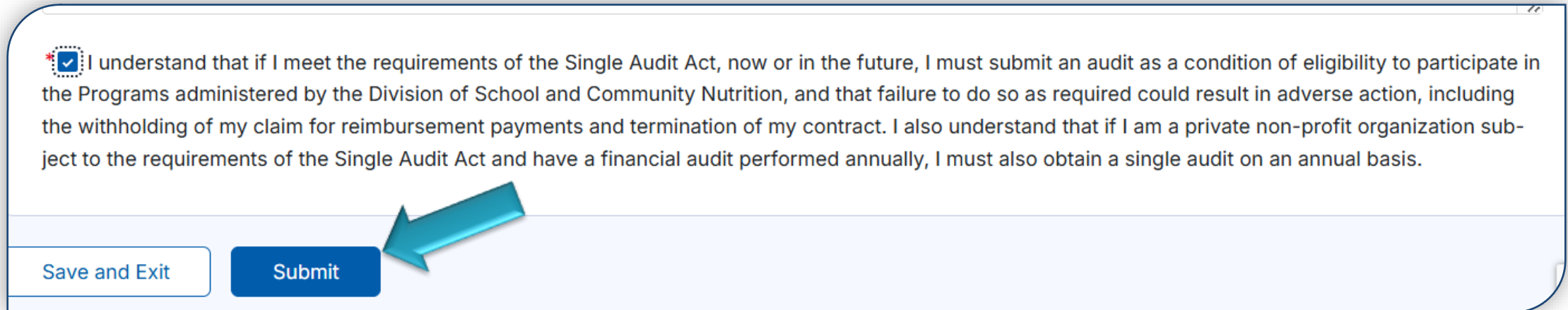
Explanation

"This submission is being completed because the organization's total State fund disbursements for the applicable fiscal year exceeded \$100,000. The organization acknowledges its obligation to comply with all applicable audit and financial reporting requirements."

# Form Instructions – Certification and Acknowledgment

By Selecting the acknowledgement checkbox, the organization confirms:

- Understanding of the **Single Audit Act**
- Agreement to submit required audits as a condition of participation
- Awareness that failure to comply may result in withheld reimbursements or contract termination
- **Check the box** This acknowledgment is required to submit the form.
- **Click submit** to successfully save & complete the form.



I understand that if I meet the requirements of the Single Audit Act, now or in the future, I must submit an audit as a condition of eligibility to participate in the Programs administered by the Division of School and Community Nutrition, and that failure to do so as required could result in adverse action, including the withholding of my claim for reimbursement payments and termination of my contract. I also understand that if I am a private non-profit organization subject to the requirements of the Single Audit Act and have a financial audit performed annually, I must also obtain a single audit on an annual basis.

Save and Exit    **Submit**

# You've Completed the Nonprofit Reporting Form



## Annual Requirement Reminder

The **Nonprofit Reporting Form** must be **completed each fiscal year**, even if no changes have occurred. Providers are encouraged to complete the form **before May 31<sup>st</sup> each school year** to allow adequate time for review and follow-up.

This manual is intended to ensure consistent, accurate, and timely completion of the Nonprofit Reporting Form. Annual compliance with this process supports continued participation in programs administered by Bright from the Start and ensures proper stewardship of public funds.

# 10 Frequently Asked Questions (FAQs)



## 1. Why is this information being requested?

The Georgia Department of Early Care and Learning (DECAL) is required to monitor nonprofit providers that receive **DECAL-funded Pre-K program funds**, including Georgia's Pre-K Program, Summer Transition Program (STP), Rising Kindergarten, and Risking Pre-K.

This monitoring is required under **2 CFR Part 200, O.C.G.A. § 50-20-3(b)**, and the applicable DECAL grant agreements, and helps ensure accurate financial records and timely submission of required audit or financial documentation

## 2. What programs does this requirement apply to?

These audit and financial reporting requirements apply to **all DECAL-funded Pre-K programs**, including:

- Georgia's Pre-K Program
- Summer Transition Program (STP)
  - Rising Kindergarten
  - Rising Pre-K

If a provider receives funding from more than one DECAL Pre-K program, the requirements apply **collectively** based on the organization's **total State funds expended** during the fiscal year.

## 3. What is changing?

DECAL is implementing a **Salesforce Provider Portal** to collect nonprofit provider information and manage annual audit and financial reporting requirements.

# 10 Frequently Asked Questions (FAQs)



## 4. Who must complete the Nonprofit Subrecipient Application?

You are required to complete the Nonprofit Subrecipient Application **only if both of the following apply**:

- Your organization is a **nonprofit entity, and**
- Your organization expends **\$100,000 or more in total State funds** during its fiscal year.

If you do not meet **both** criteria, no additional application is required.

## 5. What audit or financial documentation is required?

In accordance with **O.C.G.A. § 50-20-3(b)**:

- **Nonprofit organizations expending \$100,000 or more in State funds** during their fiscal year must obtain an **entity-wide audit** conducted in accordance with **Generally Accepted Auditing Standards (GAAS)** issued by the American Institute of Certified Public Accountants.
- **Nonprofit organizations expending less than \$100,000 in State funds** during their fiscal year must prepare and submit **unaudited entity-wide financial statements**.
- Assertions concerning the basis of financial statement preparation must be made by the organization's **president or another authorized corporate official**.

All required financial statements must be prepared in accordance with **generally accepted accounting principles (GAAP)**.

## 10 Frequently Asked Questions (FAQs)



### **6. When are audits or financial statements due?**

Providers are required to submit the applicable audit or unaudited financial statements **within 180 days after the close of the organization's fiscal year**, as required by the applicable DECAL grant agreement. DECAL will issue reminders to support timely submission.

### **7. How often is this required?**

This process is required **annually**. Providers must confirm their information each year **before May 31<sup>st</sup>** of the **current school year** even if there have been no changes to their organization or funding levels.

### **8. Where should audit reports or financial statements be submitted?**

All required audit reports and financial statements must be submitted to DECAL via email at: **auditreports@decals.ga.gov**

### **9. Does completing the Non-Profit Reporting form mean my organization is being audited or has a compliance issue?**

**No.** Completion of the form does **not** indicate that your organization is being audited, has a finding, or has a compliance concern. It is part of DECAL's standard monitoring and recordkeeping process.

### **10. I've submitted audits or financial statements in the past. Do I still need to comply annually?**

**Yes.** Annual confirmation and submission are required to ensure DECAL's records remain current and aligned with grant and regulatory requirements.

# Need Assistance?



## **For questions regarding:**

- ❖ Completing the Nonprofit Reporting Form
- ❖ Audit submission requirements
- ❖ Financial reporting thresholds
- ❖ Status of audit-related submissions

### **Contact:**

Stacey Oatis  
Audits & Compliance Examiner  
470-532-0949  
[auditreports@dec.al.ga.gov](mailto:auditreports@dec.al.ga.gov)

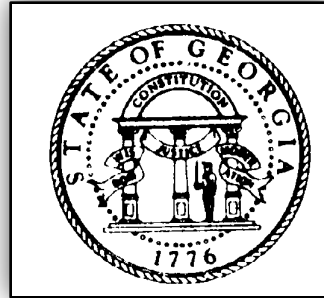
## **For assistance with:**

- ❖ Portal login or credential
- ❖ Password resets
- ❖ System access or technical errors
- ❖ General portal functionality

### **Contact:**

[GAPREK.support@dec.al.ga.gov](mailto:GAPREK.support@dec.al.ga.gov)

# THANK YOU!



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Audits & Compliance Department  
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