Provider Reconciliation Training Document

Bright from the START

Georgia Department of Early Care and Learning

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When to Submit Your Reconciliation:

Email Notification

Bright from the Start will send you an email reminder approximately two weeks prior to the reconciliation due date. Please log onto PANDA by visiting www.decal.ga.gov/panda. Complete and submit prior to your submission deadline.

Entering your Reconciliation Online:

Note: The system does not recognize any special characters such as dollar symbols, commas, or apostrophes.

How to Complete the Reconciliation Report

The reconciliation form lists the total amount received in Pre-K funds and the amounts paid out by spending category. Only one reconciliation form is submitted per company. Providers with more than one site will combine the information and submit one form. To begin entering your reconciliation, log onto PANDA using your login ID and password. After you are logged in click the **Reconciliation** button listed among the menu items on the left side of the screen.

Read Me Files and Online Forms

Before you can begin entering reconciliation data you must first open, read, and acknowledge each of the Read Me Files listed **except** 'Payment History Report.' To complete this section of the process:

1. Click on the **'Recon Memo for Private Providers/ LSS'** button. A separate window will open displaying the document. After reading the document, you will then acknowledge that you read it by scrolling back to the top of the page and clicking the **'Agree'** button. After acknowledging the document, the window will close automatically and return to the original screen.
2. Click the **'Recon Instructions'** button. A separate window will open displaying the document. After reading the document, you will then acknowledge that you read it by scrolling back to the top of the page and clicking the 'Agree' button. After acknowledging the document, the window will close automatically and return to the original screen.

Nonprofit organizations will have an additional Read Me File, **'Recon Financial Report Notice Letter**,' to acknowledge. If your organization is listed with Bright from the Start as a nonprofit organization, you will acknowledge this file using the same steps needed to acknowledge the previous files.

Once the Read Me Files have been acknowledged, a check mark will appear in the boxes located to the right of each file. Now PANDA will display an additional button to the right of the Read Me Files button, located near the top of the page. Click the **'Online Forms'** button then click the **'Recon Report'** button. Finally click the **'Edit'** button to begin entering your recon figures.

Start-Up

Start-Up funds are paid under its own contract and given to providers to purchase needed supplies and materials to properly equip a new Pre-K classroom. Start-Up funds are paid as a lump sum.

1. **Total Start-Up Payments:** The amount received in the school year grant agreement for start-up purchases of supplies and materials is PRE-POPULATED.
0. **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.
1. **Start-Up Balance:** The amount received in excess of total expenditures should be returned (unless amount paid is for the subsequent fiscal year). This amount should be returned to Bright from the Start at the following address:

<div align="center">

Bright from the Start
Georgia Department of Early Care and Learning
Attn: Pre-K Repayment
2 Martin Luther King Jr. Drive, SE
Suite 754, East Tower
Atlanta, GA 30334

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Pre-K Contract and Roster Payments Reconciliation

2. **Instructional Supplies and Materials:** Enter the amount expended for supplies and materials not purchased with refurbishment funds and not included in Total Start-Up purchases. This total should include, at a minimum, $1,000 per classroom including Start-Up classrooms. Expenditures must be documented by class.
   EXAMPLES OF DOCUMENTATION: paid invoices, receipts, cancelled checks, bank card statements and payment documentation, etc.
3. **Instructional Other** (e.g., field trips, music, dance instruction, character education, storyteller, etc.)**:** Enter amount expended for instructional costs not included in Instructional Supplies and Materials.
   EXAMPLES OF DOCUMENTATION: paid invoices, receipts, executed contracts, etc.
4. **Stationary Playground Equipment:** Enter amount expended for playground equipment and cycle tracks. Your consultant must provide prior authorization for these expenses. This amount should not include non-stationary outdoor equipment such as tricycles or balls. It also should not include playground maintenance materials such as mulch. These expenditures would be reported in Other Non-Instructional Costs.
   EXAMPLES OF DOCUMENTATION: paid invoices, receipts, etc.
5. **Approved Technology:** Enter amount expended for computer equipment. Approval is not required for technology included in Georgia's Pre-K Program Basic Equipment, Materials, and Supplies inventory list. Examples include digital cameras, desktops/laptops/notebook computers, tablets, and printers. Your consultant's prior authorization should be obtained for all other expenses to be incurred using Pre-K Funds.
   EXAMPLES OF DOCUMENTATION: paid invoices, receipts, etc.
6. **Unreimbursed Food Expense:** Enter amount expended for unreimbursed food used for the Pre-K program. Costs should be net of reimbursements and/or revenue collected.

Costs should also be net of food costs included in tuition or parent fees. Net expenditures are then allocated to determine Pre-K's portion of expenses. EXAMPLES OF DOCUMENTATION: paid invoices, receipts, cancelled checks, etc.

9. **Lead Teacher Base Salary:** Enter amount expended for lead teacher base salaries (which is based on the teacher's verified credentials). Please check your payment advice each month to ensure that payments for lead teacher base salaries correspond to the appropriate lead teacher credentials.
EXAMPLES OF DOCUMENTATION: completed time records, payroll records, canceled checks, direct deposit detail, bank statements, etc.

10. **Lead Teacher Supplemental Salary:** Enter amount expended for lead teacher supplemental salaries (which is based on credible years of service). Please check your payment advice each month to ensure that payments for lead teacher supplemental salaries correspond to the appropriate lead teacher credible years.

11. **Lead Teacher Benefits:** Enter amount expended for lead teacher benefits and fringe benefits (employer portion of taxes and any other fringe benefit provided).

12. **Substitute-Lead Teacher Salary:** Enter amount expended for substitutes for the lead teacher(s). Keep complete time records for staff who serve as a substitute but also have other job duties.
EXAMPLES OF DOCUMENTATION: completed time records, payroll records

13. **Assistant Teacher Salary:** Enter amount expended for assistant teacher salaries.
EXAMPLES OF DOCUMENTATION: completed time records, payroll records.

14. **Assistant Teacher Benefits:** Enter amount expended for assistant teacher benefits and fringe benefits (employer portion of taxes).

15. **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 but also have other job duties.
EXAMPLES OF DOCUMENTATION: completed time records, payroll records.

16. **Other Employees:** Enter amount expended for other employees associated with the Pre-K program (e.g., cooks, bus drivers, etc., or other staff that provide a direct benefit to Pre-K students that is not Instructional). EXAMPLES OF DOCUMENTATION: completed time records, contracts, payments, appropriate allocation methodology, etc.

17. **Transportation:** Enter amount expended to transport Category One Pre-K students to and from the program daily. Do not include Field Trip or other types of transportation costs on this line. EXAMPLES OF DOCUMENTATION: time records for drivers, fuel and repair costs for the bus or van, log of students transported, etc.

18. **Other Operating Costs:** Enter amount expended for operating costs, direct and indirect (e.g., rent, utilities, liability insurance, playground mulch, uniforms, medical costs, etc.) associated with the Pre-K program not included in the above categories (only Pre-K related, allowable, verifiable, documented, appropriately allocated costs are acceptable). EXAMPLES OF DOCUMENTATION: paid invoices, receipts, executed contracts, cancelled checks, bank statements, etc.

19. **Total Direct Costs:** Computer Calculates sum of lines 4-18.

Administrative Costs:

20. **Director's Salary:** Enter amount for Director's salary and benefits (or other staff that provides administrative services for the Pre-K program). EXAMPLES OF DOCUMENTATION: completed time records and appropriate allocation methods necessary to support allowable costs.

21. **Office Supplies:** Enter amount expended for supplies used for the administration of the Pre-K program.
EXAMPLES OF DOCUMENTATION: paid invoices, receipts, etc.

22. **Bookkeeping/Clerical:** Enter amount expended for services associated with record keeping (e.g., accounting).
EXAMPLES OF DOCUMENTATION: completed time records, payroll records, executed contracts, invoices, etc.

23. **Royalties:** Enter amount expended for royalties. The allocation is based on the percentage of Pre-K revenue to total revenue. This provides the percentage to be applied to total royalty.
EXAMPLE OF DOCUMENTATION: Revenue source documents, executed contract detailing royalty calculations and distributions.

24. **Total Administrative Costs:** Computer calculates sum of lines 20-23. The Pre-K provider may use no more than 6% of the budget for administrative expenses. However, when completing the reconciliation report, the provider should enter the total amount of allocated administrative expenses incurred even if the total amount exceeds 6% (The system will report if there is any excess on this line, which will need to be adjusted).

25. **Special Allotment/Refurbishment:** Enter all special allotment and/or refurbishment expenses received for the Pre-k program school year. (If applicable)

Totals:

A. Total Pre-K Revenue (auto field): The sum of monthly deposits from Bright from the Start for the 2019-2020 operating year is PRE-POPULATED. (***Start-Up payments paid in the year reconciled are not included here.)***

B. Total expenditures (auto field): Sum is entered automatically using the sum of lines 19, 24 and 25.

C. Balance (auto field): Calculation of the difference between A-B.

D. If line A is less than line B, and no amount is due, enter a zero on line D. If line A is **greater** than line B, enter the difference on line D. This remaining balance should be remitted to Bright from the Start at the following address:

<div align="center">

Bright from the Start
Georgia Department of Early Care and Learning
Attn: Pre-K Repayment
2 Martin Luther King Jr. Drive, SE
Suite 754, East Tower
Atlanta, GA 30334
In the memo section of the check/money order, please include:

Pre-K / 2019-2020

</div>

Please review the following EXAMPLES OF DOCUMENTATION:

Staff hours: Staff hours are typically verified through payroll records and timesheets.

Rent: Rent and utilities are typically billed by invoice or agreement. The agreement must be in place at the time the charges are made. In addition, the charges must be appropriately allocated and paid according to the agreement. The documentation must be available for review.

Food Charges: Food charges are typically billed by invoice. Food charged to Georgia's Pre-K Program must be allocated correctly. Food charged to the Georgia's Pre-K must also be net of food costs charged in tuition or parent fees.

Overall, providers should be prepared to show documentation to support all costs charged to Georgia's Pre-K Program. These documents may vary by organization, but should include original source documents like cancelled checks, payroll records, executed agreements, bank statements, paid invoices, and time sheets that support amounts charged. Furthermore, only the portion of expenses that are related to Pre-K should be charged to Pre-K. All methods for allocation along with supporting documentation should be maintained by providers.

The intent of this document is to assist in completing the reconciliation report and prepare for a possible Agreed upon Procedures (AUP) review. During this review, the Pre-K reconciliation report is tested for accuracy. A provider selected for this review must support costs charged to the Pre-K program with records that will allow a third party to recalculate costs charged. Every element of that calculation must be verifiable.

DECAL is committed to fiscal responsibility. Our agency must assure the citizens of the State of Georgia that funds are spent in accordance with program policies. Please remember the importance of accurate records and complete documentation for the reconciliation requirement and your Grant Agreement with this agency. Prior to submitting your reconciliation, you will be required to agree to the following statement:

> 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.

If you have questions or concerns regarding the reconciliation report or AUP review process, email: panda.recon@decal.ga.gov.

Saving and Submitting the Original Reconciliation Report

If you do not complete the process and must stop entering your information for some reason, click the **'Save'** button at the top of the page. The **'Save'** option will only save the information entered thus far. It WILL NOT submit your recon package. Once you are ready to complete your package:

1. Log back on to PANDA using your user ID and password.
2. Click on the **'Recon'** button on the list of options on the left side of the screen.
3. Click the **'Online Forms'** button at the top of the screen.
4. Go to the **'Recon Report'** by clicking on that icon to view the incomplete package.
0. Then finally click the **'Edit'** button to complete your original recon report.

To submit the reconciliation report, click the **Submit** button. Clicking the **'Submit'** button submits your recon package to Bright from the Start and automatically saves the package onto the PANDA system.

NOTICE: Once you click the 'Submit' button no further changes can be made to the recon package. You will only be able to view the information. All changes must be made through the submission of an amended package.

Submitting Amendments to the Reconciliation Report

Because the system automatically saves the original recon report after submission, submitting amendments are identical to submitting the original recon packet. Once you are ready to submit an amendment:

1. Log onto PANDA using your user ID and password.
2. Click on the **'Recon'** button on the list of options on the left side of the screen.
3. Click the **'Online Forms'** button at the top of the screen.
4. Go to the **'Recon Report'** by clicking on that icon to view the incomplete package.
5. Then click the **'Amend'** button at the top of the screen.
1. Then finally click the **'Edit'** button to complete your amended recon report.
2. To submit the reconciliation report, click the **Submit** button **before** saving.

Once you click the **'Edit'** button, look at the Package Version located under your company's information. It will display **'Amendment 1'**. Now you can begin entering any changes that are required.

The save and submit instructions are also applicable to amended recon packages. To save or submit an amended recon package, follow the instructions located in the 'Saving and Submitting the Original Reconciliation Report' section of the instructions. Once an amendment is submitted to Bright from the Start it cannot be revised. Any adjustments that are necessary must be completed through the submission of an additional amendment.

Managing PANDA User Accounts

PANDA Provider User Roles

Each PANDA user is assigned a user role. User roles control the data that users can view and the tasks that users can perform. Users can also be assigned multiple roles, but this should be done with caution.

There are four provider user roles:

- Each provider is initially assigned one account with the **Provider Management** (ProviderMgmt) role. This user is the main person associated with your company and its sites. This person can log into PANDA and perform all tasks that providers are authorized to perform.

- The user assigned the **Provider Management** (ProviderMgmt) role can set up PANDA accounts for provider employees to allow them to perform limited tasks. Users assigned the **Provider Application Maintenance** (ProvAppMtn) role can enter application data and view the status of the provider's application. They cannot add other users or edit your Company Profile. Users assigned the **Provider Roster** (ProvRoster) role can enter roster data. Users assigned the **Provider Finance** (ProvFinance) role can view and print payment advices, as well as complete and submit reconciliation reports.

Adding New Provider-Level Users

Providers can set up additional users. These users will be able to work with your company data in the **Role** criteria by using the drop-down feature to select **ProviderMgmt**, **ProvAppMtn**, **ProvRoster,** or **ProvFinance** options.

1. From the main menu select **System Administration**. The **User Search** screen displays.

2. Click the **Add** button. The **Add User** screen displays.
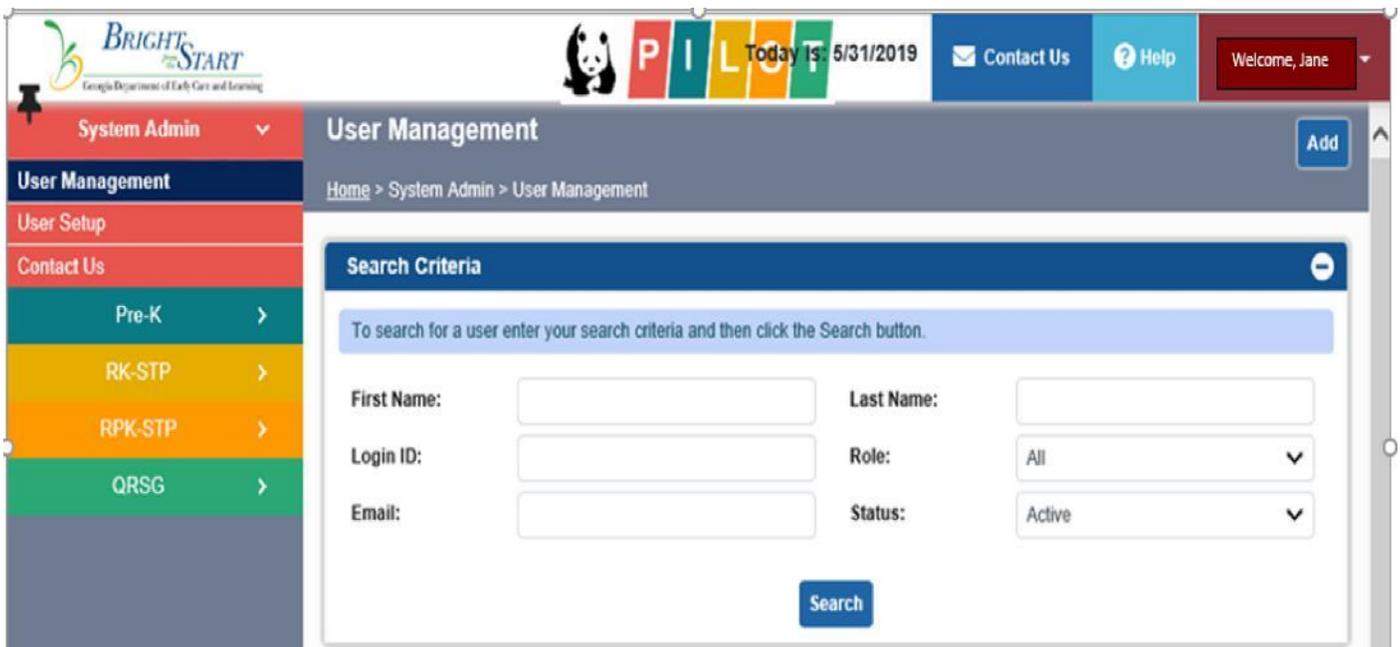
3. Enter the new user's first and last names.

4. In the **Login ID** field, enter the name that the user will use to log into PANDA.

5. In the **Email** field, enter the new user's email address.

6. Click the drop-down feature by the **Role** Criteria to select **ProvAppMtn**, **ProviderMgmt**, **ProvRoster,** or **ProvFinance** options.

7. To add the new user, click the **Save** button. PANDA displays a message that states that the user was saved. The user can now log into PANDA (using *initpass* as their initial password) and perform the tasks permitted by their user role.
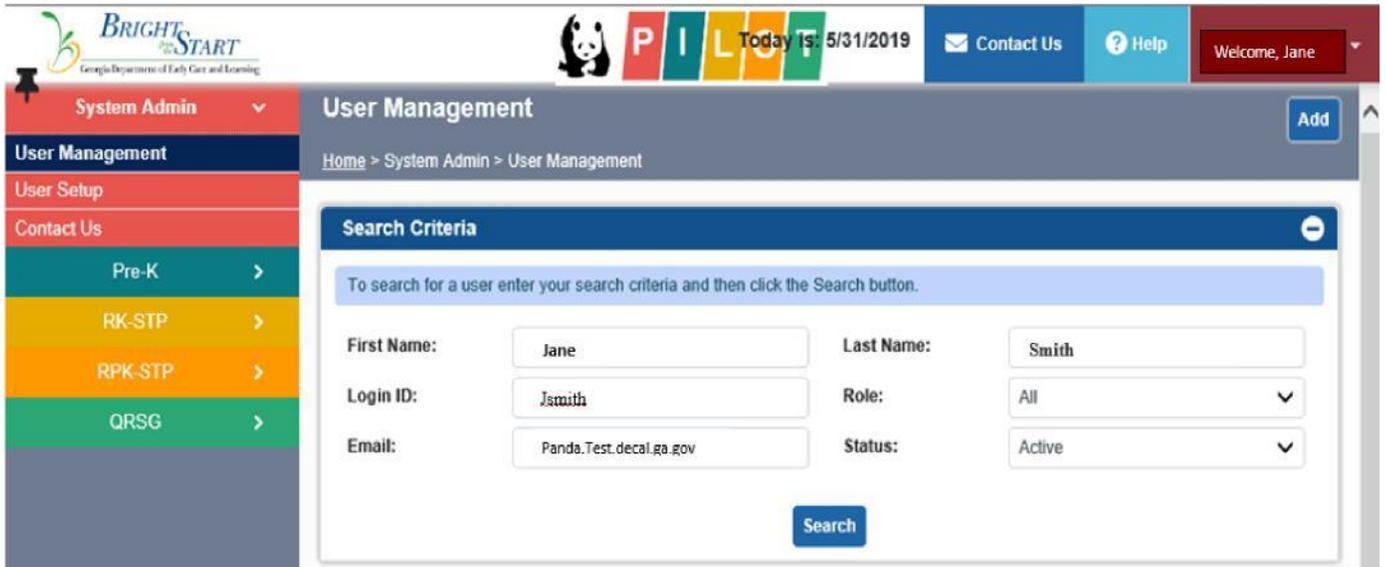
8. Click the **Return to User Mgmt.** button. The **User Search** screen displays.

9. Click the **Search** button. PANDA lists the new user in the search results.
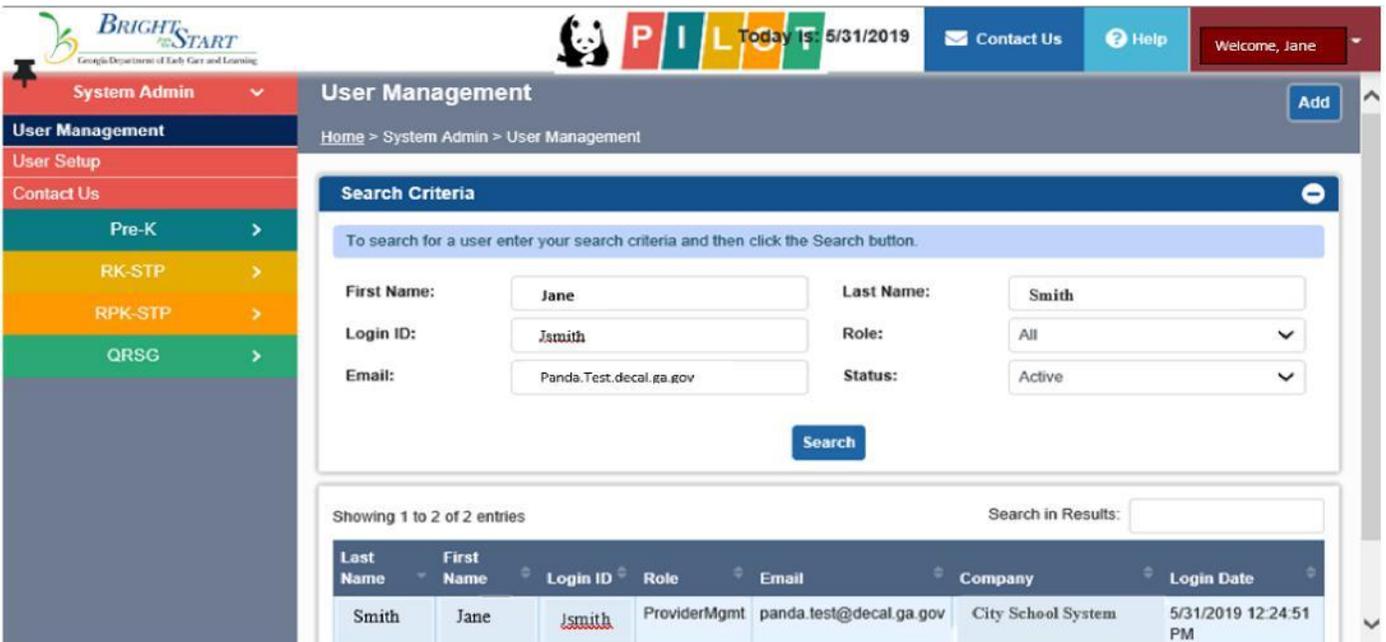
Editing User Accounts

1. To edit a user account, click the highlighted blue **Select** button under user's last name option on the **User Search** screen. The **User Details** screen displays in view-only mode.

2. You can perform the following tasks:

   - To terminate the user's access to PANDA, click the **Inactive** button.

   - To activate an inactive user, click the **Active** button.

   - To reset the user's password to the default initial password, click the **Reset Password** button. PANDA will prompt the user to select a new password at the next login.

   - To change the user's name, login ID, email address, or role, click the **Edit** button, make your changes, and then click the **Save** button. PANDA updates the user information.