

GEORGIA'S EARLY LANGUAGE AND LITERACY PROGRAM YEAR-END RECONCILIATION FORM INSTRUCTIONS 2017-2018 SCHOOL YEAR

Listed below are general instructions for the completion of your reconciliation. The following instructions includes information from your 2017-2018 School Year Early Language and Literacy Operating Guidelines.

Please remember funds can only be used to cover costs of Georgia's Early Language and Literacy Classroom Grant incurred through normal operation of the facility. Funds are to be used only for ordinary and necessary expenses, directly benefiting or resulting from Georgia's Early Language and Literacy program operations. Only these allowable and verifiable expenditures should be recorded on the reconciliation report. All expenses must be charged in accordance with Generally Accepted Accounting Principles (GAAP).

Providers must submit reconciliation reports by July 31, 2018. Documentation and records of all financial transactions must be available in order to prepare for an Agreed upon Procedures (AUP) review. This audit referenced in the guidelines (7.0) requires clear verification for all costs charged to Georgia's Early Language and Literacy Classroom Grant Agreement. *Georgia's Early Language and Literacy Classroom Grant Agreement is a non-profit program.*

IMPORTANT:

Please note the COMMENT BOX at the end of the Reconciliation. Examples of comments could include expenditures not reflected on the Reconciliation document and/or any additional financial information you would like to share.

The directions below are designed to assist in completing the reconciliation report and to assist in maintaining the appropriate documentation of expenditures. Please note: The examples of documentation are intended to provide guidance and are not intended to be a complete listing.

1. **Early Language & Learning Grant Amount:** Enter the total amount to be received from Bright from the Start during the program year per the grant agreement.
2. **Early Language & Learning Grant Revenue to be Reconciled:** Enter the amount received in the program year (in most cases it will be the same amount as Line 1 unless an adjustment was made to the payments received from Bright From the Start).
3. **Date Last Payment Received:** Enter the date the last payment was received for the Early Language and Literacy Classroom Grant.
4. **Number of Classrooms:** Auto field.
5. **Total Expenditures for the Program Year:** Enter the total amount of purchases for the Early Language and Learning Literacy Grant for the school year.
6. **Classroom Materials, Equipment and Supplies:** Enter the amount expended in each classroom for language and literacy materials, equipment and supplies. This total should be a minimum of \$1,200 for each classroom. This should result in money due back to

Bright from the Start if the minimum is not expended. Expenditures must be documented by class. Copies of paid invoices and receipts must be retained for record keeping.

7. **Teacher Leader Salary:** Enter amount expended for lead teacher salary. The teacher lead salary must be a minimum of \$15.00 per hour for a 40 hour work week. Also include the employer's portion of payroll taxes here. Documentation of teacher lead salary paid must be retained for record keeping.
8. **Substitutes Salary: Enter the amount expended to pay** for additional staff such as a substitute teacher or "floater" teacher to support a lead or assistant teacher's participating in professional learning including workshops, coaching sessions, or other identified professional learning activities. Documentation of substitute salary paid must be retained for record keeping.
9. **Professional Learning Stipends and Support:** Enter the stipend amount expended to support participation at trainings, professional learning community meetings and other activities falling outside the 40 hour work schedule. Stipends will be paid as follows: \$125 per director, teacher leader and teacher participating in the Quarterly Early Language and Literacy Institutes; and \$25 per teacher participating in the monthly Professional Learning Community sessions that occur outside regular work hours. Documentation of stipends paid must be retained for record keeping.
10. **Professional Development or Credential Attainment:** Enter the amount expended to support the professional development of staff working with the grant (directors, teacher leader, and classroom teachers). Allowable expenses would include approved trainings; fees associated with credential attainment including tuition, certification fees or books; and other approved costs associated with professional learning. Documentation of costs must be retained for record keeping.
11. **Travel Costs:** Enter the amount expended to cover the costs of travel including mileage, meals, and overnight stays incurred due to professional development activities. Documentation of travel costs paid must be retained for record keeping.
12. **Other Pre-approved Items:** Enter the amount expended Funds may be utilized for other items such as a computer for the teacher leader's use, or support for credential attainment. Programs must submit a written request to DECAL requesting permission to use grant funds for items under this category.

Totals: (auto field)

13. **Total Direct Costs** (auto field): Sum is entered automatically using the sum of lines 6-12.
14. **Total Early Language and Literacy Payments** (auto field): The sum of payments from Bright from the Start for the 2017-2018 operating grant year. **This field amount should be the same as Line 2. There is a check total field in cell H28 to ensure that the total expenditures inputted in E4 equals the total of the expenditures entered from lines 6-12. If this field does not equal zero or greater please recheck each line amount. **
15. **Total expenditures** (auto field): Sum is entered automatically from Line 13.
16. **Balance Early Language and Literacy Payments Minus Total Expenditures** (auto field): Calculation of the difference between Lines 2-14.
17. **Classroom Materials, Equipment and Supplies Minimum** (auto field): Calculation of the difference between the \$1,200 minimum requirement and Line 6.

18. **Amount Due to Decal** (auto field): This balance due should be remitted to Bright from the Start at the following address:

**Bright from the Start
Georgia Department of Early Care and Learning
Attn: Early Language and Literacy Balance Due
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: Early Language and Literacy/2017-2018

Overall, providers should be prepared to show documentation to support all costs charged to Early Language and Literacy Program. These documents may vary by organization, but should include original source documents like receipts, cancelled checks, payroll records (completed time records and direct deposit detail), executed agreements, bank statements, paid invoices, and time sheets that support amounts charged.

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 Early Language and Literacy reconciliation report is tested for accuracy. A provider selected for this review must support costs charged to the Early Language and Literacy 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 our reconciliation requirement and your Grant Agreement with this agency.

If you have questions or concerns regarding the reconciliation report or AUP review process, please email: **Panda.Recon@decals.ga.gov**



BRIGHT FROM THE START
Georgia Department of Early Care and Learning
2 Martin Luther King Jr. Drive, SE, Suite 754, East Tower, Atlanta, Georgia 30334
(404) 656-5957

Nathan Deal
GOVERNOR

Amy M. Jacobs
COMMISSIONER

Early Language and Literacy Attestation Statement
«LegalName»

I certify the reconciliation submitted to Bright from the Start is 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.

Print Name			
Title			
Signature		Date	

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