

Examples of Prorated Teachers Salaries and Summer Personnel Expenses

If the teachers' salary is prorated over 12 months, programs **must** pay personnel salaries from 2019-2020 school year funds. The teacher's contract must reflect the period of work as 10 months (Pre-K school year) with the annualized salary to be paid over 12 months.

Funds must be fully expended by the end of the Program year.

Example:

Lead Teacher Salary

Certified T4 Annual Gross Salary \$38,820.

Supplement 2 years CYE \$1,074.62

10-month gross salary paid over the **10-month** school year of August 1 to May 31*.

$$\$38,820 / 10 = \$3,882 \text{ per month } \mathbf{A}$$

10-month gross salary paid over the **12-month** grant period, July 1 to June 30*.

$$\$38,820 / 12 = \$3,235 \text{ per month } \mathbf{B}$$

In both instances the teacher is only **required to work for the 10-month** Pre-K school year. If the teacher works for the summer, the teacher is to be paid additional monies for the summer months, see below.

Supplemental Compensation

The Supplemental compensation is cumulative based on the Lead Teacher's work history as a Georgia Pre-K Lead Teacher and or history as a certified Lead Teacher in a K-12 public school. Providers are required to pay 100% of the Supplemental compensation.

The Supplemental Compensation **is in addition to the Lead Teacher's salary** and paid in the same manner as the base salary (monthly, bi-weekly, weekly etc.).

10-month supplement paid over the **10-month** school year of August 1 to May 31*.

$$\$1,074.62 / 10 = \$107.46 \text{ per month } \mathbf{C}$$

10-month gross salary paid over the **12-month** grant period, July 1 to June 30*.

$$\$1,074.62 / 12 = \$89.55 \text{ per month. } \mathbf{D}$$

	10 months = A + C	12 months = B + D
Lead Teacher Monthly Salary	\$3,882.00	\$3,234.50
Lead Teacher Supplement	\$107.46	\$89.55
Total Lead Teacher Payment	\$3,989.46	\$3,324.05

Summer Personnel Salaries

Providers who incur summer salary personnel expenses for teaching staff should have written policies in place for payment of staff from funds **other than Pre-K funds**. If Pre-K teachers work through the months of June and July and receive a 12-month prorated Pre- K salary, they should receive **additional payments** for the months of June and July. The prorated salary is strictly for the work conducted during the Pre-K school year.

Summer salaries paid for the months of June and July may not be used to pay staff to supervise children in a private class or other inappropriate duties which include, but are not limited to, bus driver, office manager, cook, and receptionist.

10-month Pre-K Salary and STP

Pre-K Salary

10-month gross salary paid over the **10-month** school year of August 1 to May 31.

$$\$38,820 / 10 = \$3,882 \text{ per month. } \mathbf{A}$$

Summer Transition Program Salary

2-month Lead Teacher gross salary paid over the **2-month** grant period June 1 to July 31

$$\$6,469 / 2 = \$3,234.50 \text{ per month. } \mathbf{B}$$

Salary for June and July = B

June	\$3,234.50
July	\$3,234.50
Totals	\$6,469.00

\$3,234.50 per month

12-month prorated Pre-K Salary and STP

Pre-K Salary

10-month gross salary paid over the **12-month** grant period, July 1 to June 30.

$$\$38,820 / 12 = \$3,235 \text{ per month. } \mathbf{A}$$

Summer Transition Program Salary

2-month Lead Teacher gross salary paid over the **2-month** grant period June 1 to July 31

$$\$6,469 / 2 = \$3,234.50 \text{ per month. } \mathbf{B}$$

Salary for June and July = A + B

June	\$6,469.50
July	\$6,469.50
Totals	\$12,939.00

\$6,469.50 per month

Please see Exhibit 1 for the various salary payment methods.

* Final salary payment must be in accordance with the normal pay cycle and funds expended by June 30, 2020.

Exhibit 1

Option 1 work 10 months **Pre-K Only** and receive salary over 10 months

Month Funding Source	July '19 (2019-2020)	August – May (2019-2020)	June '20 (2019-2020)	July '20 (2020-2021)
Lead Teacher Monthly Salary	\$0	\$3,882.00	\$0	\$0
Lead Teacher Supplement	\$0	\$107.46	\$0	\$0
Total Lead Teacher Payment	\$0	\$3,989.46	\$0	\$0

Option 2 work 10 months **Pre-K Only** and receive salary over 12 months

Month Funding Source	July '19 (2019-2020)	August – May (2019-2020)	June '20 (2019-2020)	July '20 (2020-2021)
Lead Teacher Monthly Salary	\$3,234.50	\$3,234.50	\$3,234.50	\$3,234.50
Lead Teacher Supplement	\$89.55	\$89.55	\$89.55	\$89.55
Total Lead Teacher Payment	\$3,324.05	\$3,324.05	\$3,324.05	\$3,324.05

Option 3 work 10 months **Pre-K** and 2 months **STP** and receive Pre-K salary over 10 months and STP over 2 months

Month Funding Source	July '19 (STP 2019)	August – May (2019-2020)	June '20 (STP 2020)	July '20 (STP 2020)
Lead Teacher Monthly Salary	\$3,234.50	\$3,882.00	\$3,234.50	\$3,234.50
Lead Teacher Supplement	\$0	\$107.46	\$0	\$0
Total Lead Teacher Payment	\$3,234.50	\$3,989.46	\$3,234.50	\$3,234.50

Option 4 work 10 months **Pre-K** and 2 months **STP** and receive Pre-K salary over 12 months and STP over 2 months

Month Funding Source	July '19 (2019-2020 & STP 2019)	August – May (2019-2020)	June '20 (2019-2020 & STP 2020)	July '20 (2020-2021 & STP 2020)
Lead Teacher Monthly Salary	\$6,469.50	\$3,234.50	\$6,469.50	\$6,469.50
Lead Teacher Supplement	\$89.55	\$89.55	\$89.55	\$89.55

Total Lead Teacher Payment	\$6,559.05	\$3,324.05	\$6,559.05	\$6,559.05
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