



# ALBUQUERQUE PUBLIC SCHOOLS

*Expect Great Things!*

## SUBSTITUTE COST ACCOUNT PROCEDURES

**FY2020-21 - UPDATED**

*The following information has been updated to reflect the new twenty-character cost accounts that will be used with Kelly Services SFE system. The information is for operational accounts only. Please contact the Grant Management Office for cost accounts related to specific Federal or State and Local grants.*

**For IEP substitutes, please contact the Special Education Department.**

Listed below are the cost accounts that are to be used for substitutes in most situations. If you have questions regarding cost accounts or need to have a cost account added to SmartFind Express (SFE) system, please call your Budget Analyst. Replace “xxx” with school location numbers in the account strings noted below.

DESCRIPTION	COST ACCOUNT	CODES TO BE USED					
	<table border="1"> <thead> <tr> <th>Fund</th> <th>Acct</th> <th>Unit</th> <th>Account</th> <th>Sub Acct</th> </tr> </thead> </table>	Fund	Acct	Unit	Account	Sub Acct	
Fund	Acct	Unit	Account	Sub Acct			
<b><u>SICK LEAVE</u></b>							
All Teachers & All Educational Assistants & Interns	<p><b><u>NEW:</u></b> <b>11009980950106110xxx</b></p> <hr/> <p>Replace “xxx” with school location numbers in the accounting units shown above (this will NOT be charged to the school it is for tracking purposes).</p> <hr/>	<p><b><u>Sick leave - Code 21</u></b></p> <p><b><u>Emergency Illness leave - Code 22</u></b></p>					
<b><u>PROFESSIONAL LEAVE</u></b>							
All Teachers & All Educational Assistants  Bilingual Teachers	<p><b>The school pays for all charges for cost accounts listed below. Adequate funds must be available.</b></p> <p>Replace “xxx” with school location numbers in the accounting units shown below.</p> <hr/> <p><b><u>NEW:</u></b> <b>11000xxx850106100xxx</b> <b>11000xxx750106100xxx-for At-Risk</b></p> <hr/> <p><b><u>NEW:</u></b> <b>11000xxx102106100xxx</b></p>	<p><b><u>Professional leave - Code 31</u></b></p>					

	<u>Fund</u> <u>Acct Unit</u> <u>Account</u> <u>Sub Acct</u>	
<u>MISCELLANEOUS LEAVES</u>  All Teachers &  All Educational Assistants	<b>NEW:</b>  <b>11009980950106120xxx</b>	<u>Personal leave</u> - Code 54 <u>Legal summons</u> - Code 32 <u>Bereavement</u> - Code 33 <u>Personal emergency</u> - Code 52 <u>Paid absence other</u> - Code 34 - Paid absence other includes contests and competitions.
	Replace "xxx" with school location numbers in the accounting units shown above (this will NOT be charged to the school it is for tracking purposes).	
<u>OPEN POSITIONS</u>  <u>LEAVE WITHOUT PAY</u>  All Teachers &  All Educational Assistants	For these types of leave, convert the Lawson account to identify the new Kelly (SEMS) 20 digit account.	<u>Open position/vacancy</u> - Code 63  <u>Leave without pay</u> - Code 51
	Use appropriate salary account for the employee who left that created the open position/vacancy in the attached crosswalk for new account.	
	Use appropriate salary account for the employee on leave without pay in the attached crosswalk for new account.  Call your budget analyst if you need help.	
<b>REIMBURSEMENTS</b>		
REIMBURSEMENT OF SUBSTITUTES FROM ACTIVITY FUNDS OR PTO	<b>NEW:</b>  <b>11000xxx100304120xxx</b>	Substitute expenses that will be reimbursed to the district by school activity funds or the PTO. The school will be billed for these expenses. <u>Call General Ledger/Accounting for additional Information.</u>
	Replace "xxx" with school location numbers in the accounting units shown above (this will NOT be charged to the school it is for billing purposes).	
REIMBURSEMENT OF SUBSTITUTES FROM ANOTHER AGENCY	<b>NEW:</b>  <b>11000xxx100304130xxx</b>	Substitute expenses that will be reimbursed to the district by another organization. Please advise General Ledger/Accounting of the name and address of the responsible agency. <u>Call General Ledger/Accounting to obtain a Substitute Billing form.</u>
	Replace "xxx" with school location numbers in the accounting units shown above (this will NOT be charged to the school it is for billing purposes).	

CARES ACT-COVID

80 Hours of Covid  
Leave if Employee  
meets criteria

**NEW:**

24309969997106129969

**FFCRA Covid**  
Codes 37,38,30,39,2