



Teresa Scott

EXECUTIVE DIRECTOR OF BUDGET AND STRATEGIC PLANNING

October 8, 2019

To: Department and School Secretaries/Clerks

Fr: Teresa Scott, Executive Director Budget and Strategic Planning

Cc: Principals/Assistant Principals, Associate Superintendent Zone Leaders, Principal Support Staff, Department Heads, Patti Nabors, Bonnie Anderson, Budget Staff, Grants Management Staff

Re: Substitute System Cost Account Changes

Albuquerque Public Schools (APS) will transition Substitute Services to Kelly Educational Services (KES) **effective October 14, 2019**. Substitutes will now be employed by KES, not APS. As a result, the only method by which substitutes will be paid is through the SmartFind Express (SEMS) system since KES will not process timesheets. Therefore, it is **extremely critical** that you verify all entries for work performed, especially this last week **prior to Fall Break**.

While Kelly Services uses the same substitute system that APS uses, Kelly's version has a twenty-character limit for cost accounts. Since APS cost accounts exceed twenty characters, we developed new, abbreviated cost accounts that accommodate this twenty-character limit. We also prepared the attached crosswalk for schools to navigate between the existing, longer cost accounts and the new, shorter cost accounts.

Please begin using these new twenty-character cost accounts in the substitute system on **October 14, 2019** by referencing the attached crosswalk; examples are provided on the next page. If a new cost account does not work the first time, please try it again. If it still does not work, please contact your operational budget analyst or your grant technician for assistance.

Budgeting surrounding this implementation is still being determined. Further information will follow.

Thank you; we appreciate your patience as we make this conversion!



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Crosswalk Examples:

The existing twenty-five character **operational** cost account below on the left crosswalks to the new twenty-character cost account below on the right where Carlos Rey paid for professional development substitutes.

Co.	School/Dept	Program	Function	Account	Job Class		Co.	School/Dept	Program	Function	Job Class	Loc.
1100	0339	102	1000	511000	1610	→	1100	0339	102	10	610	0339

The function has been reduced by the two zeros at the end, the account has been eliminated, the job class has been reduced by the one at the beginning and the school location has been added. **Moreover, spaces in the cost account have been removed.**

Next is an **operational** example that demonstrates the crosswalk where Rio Grande paid for sick leave substitutes using the district level cost account.

Co.	School/Dept	Program	Function	Account	Job Class		Co.	School/Dept	Program	Function	Job Class	Loc.
1100	9980	951	1000	511000	1611	→	1100	9980	951	10	611	0540

Let's look at a Title I **grant** example. The existing forty character cost account below on the left crosswalks to the new twenty-character cost account below on the right where the Special Education department paid for Transition Services other leave substitutes.

Co.	School/Dept	Grant	Function	Account	Job Class	Activity	Category		Co.	School/Dept	Grant	Function	Job Class	Loc.
2406	2100	321	1001	511000	1612	4321019200	00999	→	2406	2100	321	10	612	0192

In addition to the changes described above in the first operational cost account illustration, the grant activity and category have been eliminated.



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SUBSTITUTE COST ACCOUNT PROCEDURES

FY2019-20 - 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
<u>SICK LEAVE</u>	Fund Acct Unit Account Sub Acct	
All Teachers &	<u>NEW:</u>	<u>Sick leave -</u> Code 21
All Educational Assistants &	11009980951106110xxx	<u>Emergency Illness leave -</u> Code 22
Interns	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>PROFESSIONAL LEAVE</u>	The school pays for all charges for cost accounts listed below. Adequate funds must be available. Replace “xxx” with school location numbers in the accounting units shown below.	
All Teachers &	<u>NEW:</u> 11000xxx851106100xxx	<u>Professional leave -</u> Code 31
All Educational Assistants		
Bilingual Teachers	<u>NEW:</u> 11000xxx103106100xxx	

<u>MISCELLANEOUS LEAVES</u> All Teachers & All Educational Assistants	<table><tr><th>Fund</th><th>Acct Unit</th><th>Account</th><th>Sub Acct</th></tr><tr><td colspan="4"><u>NEW:</u></td></tr><tr><td colspan="4">11009980951106120xxx</td></tr><tr><td colspan="4">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).</td></tr><tr><td colspan="4"></td></tr></table>	Fund	Acct Unit	Account	Sub Acct	<u>NEW:</u>				11009980951106120xxx				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>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.
Fund	Acct Unit	Account	Sub Acct																			
<u>NEW:</u>																						
11009980951106120xxx																						
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	<table><tr><td>For these types of leave, use the attached crosswalk to identify the new 20 digit account.</td></tr><tr><td>Use appropriate salary account for the employee who left that created the open position/vacancy in the attached crosswalk for new account.</td></tr><tr><td>Use appropriate salary account for the employee on leave without pay in the attached crosswalk for new account.</td></tr><tr><td>Call your budget analyst if you need help.</td></tr></table>	For these types of leave, use the attached crosswalk to identify the new 20 digit account.	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.	<u>Open position/vacancy</u> - Code 63 <u>Leave without pay</u> - Code 51																
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REIMBURSEMENTS																						
REIMBURSEMENT OF SUBSTITUTES FROM ACTIVITY FUNDS OR PTO	<table><tr><td><u>NEW:</u></td></tr><tr><td>11000xxx101304120xxx</td></tr><tr><td>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).</td></tr><tr><td></td></tr></table>	<u>NEW:</u>	11000xxx101304120xxx	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).		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>																
<u>NEW:</u>																						
11000xxx101304120xxx																						
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	<table><tr><td><u>NEW:</u></td></tr><tr><td>11000xxx101304130xxx</td></tr><tr><td>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).</td></tr><tr><td></td></tr></table>	<u>NEW:</u>	11000xxx101304130xxx	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).		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>																
<u>NEW:</u>																						
11000xxx101304130xxx																						
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).																						



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October 10, 2019

To: Department and School Secretaries/Clerks

Fr: Teresa Scott, Executive Director Budget and Strategic Planning

Cc: Principals/Assistant Principals, Associate Superintendent Zone Leaders, Principal Support Staff, Department Heads, Patti Nabors, Bonnie Anderson, Budget Staff, Grants Management Staff

Re: Substitute System Cost Account Changes ADDITIONAL INFORMATION

Attached is a memo on substitute cost account procedures. There is also an updated crosswalk with more information to assist you in finding the right code for your location.

Frequently asked questions and answers:

1. Are we supposed to change all of the cost accounts in SEMS?
 - a. All of the cost accounts in SEMS will change. The District will remove old cost accounts and enter the new accounts on Friday, October 11th. When verifying a job in SEMS, you will only choose or enter the account for that specific job. Attached is a crosswalk with additional information to assist in choosing the correct new accounts. If you cannot find the account you need, please contact your Budget Analyst for operational funds or Grant Technician for grant funds.
2. Are we using these new codes on time sheets as well?
 - a. No, timesheets will no longer be processed for substitutes. SEMS jobs MUST be verified or the individual will not receive pay. APS will not be paying substitutes directly after 10/14/19. All pay for substitutes will be through Kelly Services starting with work performed on 10/14/19. **THIS IS CRITICAL. Please ensure that all substitutes are verified in SEMS, NO timesheets will be paid through APS.**
 - b. For all other timesheets NOT associated with Substitutes, like after school stipends etc., continue to use the APS accounting number structure that you currently use. This 20 digit number is ONLY for SEMS.
3. I am very confused. I printed off my cost accounts for my school and I'm not sure what I put in for sick and personal leave since they do not have our school code in them. Also, what should I be putting in for a long term vacancy?
 - a. Attached is an updated "Substitute Cost Account Procedures" memo with the new accounts for sick leave, miscellaneous leave, leave without pay etc.
4. Can you send a description of these cost accounts?
 - a. Additional columns have been added to the attached crosswalk to better clarify the accounts.
5. The Crosswalk chart of Cost Accounts does not have my site on it
 - a. All school locations are in the crosswalk. The crosswalk attached now also has the school name listed. They are currently in location number order. Feel free to use the filter (drop down arrow on each column) to narrow your search.
6. I just can't seem to locate one cost account that I use 1100 99809501000 513000 1711. It is used for EA differential. I've looked and looked, but can't seem to find it. Would you be able to help me with this?
 - a. SEMS is not used for Differentials or Stipends

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7. I have been looking over the new cost accounts for Substitutes but I need to know about spacing with in the cost account. Before the spacing was: 1100 99809511000 511000 1610 (Sick day) the new crosswalk would be; 1100 998095095110 611 0xxx(xxx=school number) but Smart Find doesn't take the cost account and I have tried it many different ways. Trying to use it on Oct. 14th.
- There are no spaces in the new code. Kelly services is limited to 20 digits so spaces were eliminated.
 - Until the old accounts are remove and the new loaded (at the district level) on Friday Oct 11th, entry of the new codes will not work. Starting Monday, Oct 14th, SEMS will only accept the new numbers and will no longer accept the old numbers.
8. I'm trying on at least changing Monday's cost acct #s to start & each day as it goes but it's like a needle in a haystack to find just the regular cost acct #s for sick leave, Paid absence other, Bereavement etc. Where do I find those?
- Until the old accounts are remove and the new loaded (at the district level) on Friday Oct 11th, entry of the new codes will not work. Starting Monday, Oct 14th, SEMS will only accept the new numbers and will no longer accept the old numbers.
 - Attached is an updated "Substitute Cost Account Procedures" memo with the new accounts for sick leave, miscellaneous leave, leave without pay etc.
9. Please resend the attached documents as they are too blurry to read when enlarged.

a. Operational Example:

From:

Co.	School/Dept	Program	Function	Account	Job Class
1100	0339	102	1000	511000	1610

To:

Co.	School/Dept	Program	Function	Job Class	Loc.
1100	0339	102	10	610	0339

b. Sick Leave Example:

From:

Co.	School/Dept	Program	Function	Account	Job Class
1100	9980	951	1000	511000	1611

To:

Co.	School/Dept	Program	Function	Job Class	Loc.
1100	9980	951	10	611	0540

c. Grant Example:

From:

Co.	School/Dept	Grant	Function	Account	Job Class	Activity	Category
2406	2100	321	1001	511000	1612	4321019200	00999

To:

Co.	School/Dept	Grant	Function	Job Class	Loc.
2406	2100	321	10	612	0192