



Human Resources / Budget Guidelines & Procedures

Teacher Substitutes

The district covers the cost of a substitute classroom teacher when the reason is one of the following:

- Classroom teacher is absent due to illness or other earned short leave category such as bereavement leave, emergency/personal leave, family illness leave, jury duty, etc. Mark the sub as either GENED or SPED, depending on the type of teacher.
- Classroom teacher is using their earned Professional Leave or attending a seminar or workshop using their Professional Improvement Funds (PIF) approved by the Travel Desk. Mark the sub as GENED or SPED, depending on the type of teacher.
- Classroom teacher is on an approved long-term Leave of Absence, paid or unpaid. After the 5th consecutive day of an absence, the FTE account code for the absent person may be used to cover the cost of the sub. Please contact David Stone in Budget for appropriate account code information.

When a substitute is working due to other reasons, an override account code must be entered in the Time & Labor system; choose "Other Chartfield" or the appropriate drop-down Reason for these. Examples are:

- Teacher is relieved of regular classroom duties to work on special assignments that fall under school needs, field trips, IEP work, Oregon Trail Overnight program, MESD Outdoor School, science fair, special projects, student assessments or testing, etc. These types of substitutes should be paid for by the Consolidated Budget or other valid school / central department funding. For IEP coverage and the MESD 6th Grade Outdoor School program, please see the *2022-23 Override Account Codes for Payroll* sheet. Coding a sub as "SPED" does not charge that employee to the Special Ed Department - please contact Robin Malone for an account code.
- Teacher is attending a District or School Inservice or training event (Absence - Work Related), not covered by their Professional Leave or PIF. Please check with the appropriate department or program conducting the training for override account code information.
- Teacher is relieved of regular classroom duties to perform Union Business (PAT is paying). In this case, the school will use the Third-Party Accounts Receivable (A/R-Other) in Time & Labor to bill PAT. Please see the *2022-23 Override Account Codes for Payroll* sheet for assistance.
- Teacher is covering for Principal attending Leadership events, Cluster/Cohort Meeting, or other K-5/K-8 or MS/HS training event. Please contact your Area Senior Director's office for approval and account code information for these events.
- Substitutes covering for other types of licensed employees who do not have direct classroom instruction duty, such as Counselors, Instructional Specialists, etc. The District Sub Budget will not cover these types of subs unless covering for direct classroom instruction, or as approved by the Sub Office.

Time submitted without an override account code for these types of substitutes will automatically be charged back to the school's Consolidated Budget.

For All Substitute Time Reported:

The details section in Time & Labor should include the reason for the substitute. The individual responsible for the budget should determine and provide the funding source information. If you do not have that information, contact Budget & Grant Accounting for assistance in determining the correct account code.