

SUBSTITUTES – EXTENDED & REIMBURSEMENT

There are two types of substitute reimbursements used in position control:

1. Long Term Substitute/Extended Substitute Reimbursement

- A person who fills in for a teacher after 20 consecutive days is considered a Long Term Substitute (Sub). The Long Term Sub is coded by Personnel to the absent teacher's position number for position verification. The Long Term Sub is funded with Object Code 0107 – Salary – Extended Substitute. Finance is responsible for clearing all 0107 budget deficits by debiting funds from the purchased teaching position (Object 0131) and crediting funds to extended sub (Object 0107). If the Long Term Sub works over 60 days, the sub's position is then changed to an Extended Sub job title. The Extended Sub receives an hourly increase in pay, and Finance continues to clear deficits using funds budgeted for teaching position (Object 0131).
- A school cannot have a Long Term Sub without first purchasing a teaching position. Long Term Subs are treated like first-year teachers whose salaries are also included in the calculation of the average teacher's salary; therefore, schools do not get reimbursed when a teacher is out and an Extended Sub is used.
- If the school expends any funds in Object 0750 – Other Personnel Services for a substitute who then becomes a Long Term Sub, the substitute funds spent will also be debited from the teaching position's salary and credited back to the school's budget in Object 0750. No action is needed by the school. The Payroll Department will notify the Position Control Accountant.
- Educational Support substitutes do not qualify for Long Term or Extended Sub status.
- Please refer to the attached Okaloosa County School District Finance and Accounting Procedures Manual, Chapter 3, Page 93, XI.
- Please contact Personnel for information regarding the requirements or actual pay for a Long Term or Extended Substitute.

2. Teacher or Educational Support Substitute Reimbursement

- If a teacher or educational support person is out more than 10 "consecutive days," a school may request reimbursement. The school is responsible for the cost of the substitute for the first 10 days, and the district will reimburse the school for any days after the 10 days. In order to receive the reimbursement, a memo must be sent to Payroll listing the days the teacher was out and the name of the substitute(s). Once Payroll verifies the information, it is given to the Position Control Accountant to process a budget amendment to debit the position's salary object (0131 or 0100) and credit Object 0750 within the school's budget.

Example #1: Ms. Jones, teacher, is out due to sickness for 5 consecutive days. She returns to work for one day. She still feels sick and stays home another 7 consecutive days. The school would not be reimbursed because even though the teacher was out for a total of 12 days, the days absent were not consecutive.

Example #2: Ms. Smith, classroom assistant, is out for 25 consecutive days for surgery. The school would be reimbursed for 15 days (25 days absent less 10 days school responsible = 15 days).

- Please refer to the attached Fiscal Year 2006-2007 Substitute Personnel Salary Schedule.
- Please also refer to the attached Okaloosa County School District Finance and Accounting Procedures Manual, Chapter 3, Page 93, XII.

X. CORRECTIONS/CHANGES TO PAYROLL

Corrections/changes to payroll may be initiated either by the Payroll Department or by the school/department submitting the payroll.

Corrections/changes initiated by the Payroll Department -- Upon noticing a possible error on a payroll report submitted, Payroll personnel will telephone the school/department to discuss the problem(s). Any change or correction resulting from the conversation must be requested in writing by the school/department. The letter must be signed by the principal or department head.

Corrections/changes initiated by the School/Department -- The school/department should telephone the Payroll Department and request that the payroll report be changed. Please notify Payroll as soon as possible to have the correction made in the current pay period. The telephone call should be followed with a letter signed by the principal/department head requesting the change; the letter should be sent to the Payroll Department.

All correspondence and/or documentation should be received in the Payroll Department prior to pay day, AND all correspondence must agree to the changes discussed over the telephone.



XI. EXTENDED SUBSTITUTES

All extended substitutes will be reported on the instructional payroll report. Use the same pay calendar as teachers, but report the time worked in hours. Extended substitutes are paid only for the hours they work. The school district funds the school's budget for extended substitutes.



XII. REIMBURSEMENT FOR EXTENDED ABSENCES

A school can be reimbursed for a substitute if a teacher has been out for ten or more consecutive days, due to illness. To request reimbursement, the school must write a letter to the payroll department stating the name of the teacher, the pay period that the absences occurred, and the name of the substitute. The Payroll Department will verify this information and make the appropriate budget adjustments.

XIII. TERMINATED EMPLOYEES

Should an employee terminate after the payroll reports have been submitted to Payroll, the school should immediately telephone the Payroll Department

SALARY SCHEDULE FOR SUBSTITUTE EMPLOYEES

REVISED AUGUST 14, 2006

Substitute Teacher and Substitute Adult Education

Non-degreed	\$8.28 per hour	\$62.10 per day
Bachelors or higher	\$11.38 per hour	\$85.35 per day

The above figures are based on a 7.5 hour work day.

Long Term Substitute Teacher (20 + days)

\$13.65 per hour \$102.38 per day

After 20 consecutive days within a 25-day period in the same position, pay is retroactively increased.

Extended Substitute Teacher (60 + days) BA/BS degree-1st step

After 60 consecutive days within a 70-day-period in the same position, pay is retroactively increased to the hourly rate on the Instructional Salary Schedule-BA/BS degree-1st step.

Substitute Educational Support Personnel

Bus Driver	\$6.50 per hour
Classroom Assistant	\$7.00 per hour
Custodian	\$7.00 per hour
Day Care Worker	\$7.00 per hour
Laborer	\$6.40 per hour
Lunchroom Monitor	\$6.40 per hour
Lunchroom Worker	\$6.40 per hour
Secretary	\$7.00 per hour
Trans. Assistant	\$6.40 per hour

Effective: August 1, 2006

Hourly rates that are less than the new minimum wage shall increase to match the new minimum wage rate

Board approved:
August 14, 2006