

INSTRUCTIONS FOR 2023-24 TECHNOLOGY EXPENDITURE ANALYSIS (TEA)

General

The purpose of the Technology Expenditure Analysis (TEA) is to identify technology expenditures by college that support the delivery of instruction and show the specific functions/categories for which they are expended. The TEA report forms and instructions are being provided by the Department of Education, Florida College System (FCS) Budget Office to Florida College System institutions. Additionally, the forms have been posted on the [Florida College System Finance Publication website](#).

The report spreadsheet has been programmed for data entry using Excel. The completed reports should be returned via e-mail to collegereporting@fldoe.org no later than **October 16, 2024**.

If you have any questions, please contact Eve Nieto at 850-245-9387 or Eve.Nieto@fldoe.org.

Specific Instructions

The TEA report currently has zeros in all the data entry cells, however, as the data is entered, the summation cells will automatically update. The template has been pre-formatted for presentation and printing. Please do not alter the print layout. The form has also been programmed to allow typing or changes only in those cells necessary to complete the report. This prevents the accidental altering of any critical formulas or data links. In general, any cells color coded **light yellow** can be altered and/or require data entry. Only make entries where user input is needed, as any attempt to alter the worksheets will result in a reminder pop-up that no changes may be made to the template. Note: If you copy cells from another Excel worksheet, make sure those cells are first “unlocked” under the protection settings in the cell format. Otherwise, if you copy a locked cell into an unlocked cell, you will lose the ability to change the copied cell.

Technology expenditures from Funds 1 & 2 should be reported by organizational function and general ledger class (salary, current expense & capital expense) **as recorded** in the college’s accounting system. There should be **no** allocation of expenditures for this report.

Technology expenditures from Fund 7 should be reported by general ledger class and source of funds. The two sources of funds to be reported are 1) Operational - including transfers in from Fund 1, Technology Fees, and Capital Improvement Fees, and 2) Non-operational including Public Education Capital Outlay (PECO), Capital Outlay & Debt Service (CO&DS), and other local fees.

Total Fund 2 expenditures reported should also be reported at the bottom of the report by two categories of funding sources. The first category should include all expenditures from the following funding streams: Jobs for Florida Futures, State Succeed grants, and Federal Title III grants. The second category is all other. The total reported in the summary should match the total expenditures reported in the columns for Fund 2.

Salary/Benefit Expenditures

Personnel expenses for technology should include direct expenditures from the college's central information technology (IT) area and academic support functions. Based on the State Accounting Manual, central IT would include function 6.31 and academic support technology would include functions 4.1, 4.3 and 4.4. Information Classification Structure (ICS) function and sub-function codes are described in the Integrated Database Dictionary maintained on the Community College and Technical Center Management Information Systems (CCTCMIS) website. If personnel expenses are reported in any other functions (or Fund 7) please attach an explanation to the report.

Personnel expenses reported should be for staff providing direct support of all administrative IT resources and services. This includes infrastructure and instructional technologists and design staff providing development, integration, and support for e-learning and distance education courses, including related faculty training.

Current & Capital Expenditures

Current and capital expenditures from the following General Ledger Codes (GLC):

GLC	DESCRIPTION
615XX	Telecommunication
62504	Service Contract Agreement- IT related ONLY
62506	Repairs & Maintenance-Technology ONLY
64514	Technology Services
6570X	Data Software, Non-Capitalized
66507	Minor Technology Equipment (Optional Account)
70506	Minor Computer/Technology Equipment non-capitalized, non-inventoried
70606	Technology/Equipment non capitalized, inventoried
71011	Computer Technology
72001	Capitalized Educational Software
72002	Capitalized Administrative Software
6XXXX	Current & Capital Expenditures in Central IT Function 6.31 not captured with GLC's above

If your college utilizes the Staff Development organizational function 4.8, you may need to include expenditures in this function that directly relate to technology staff with salary/benefits expenditures reported.

If you include current or capital expenditures under any other general ledger code than what is requested above, please attach an explanation that identifies the general ledger code and the reason.