BEST FOR ALL

We will set all students on a path to success.

Brad Davis

Regional Fiscal Consultant

TN Department of Education

BEST for **ALL**
We will set all students on a path to success.

ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE

WHOLE CHILD

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS

EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE TO BECOME AND REMAIN A TEACHER AND LEADER

TN Department of **Education**

Why a New Category?

Accounting for Education Technology

- **Category—72250**
- **Budget and account for technology infrastructure expenditures.**
- **Category established in FY18 to isolate and understand the costs of education technology**
- **To properly divide costs between direct and indirect to calculate indirect cost rates.**
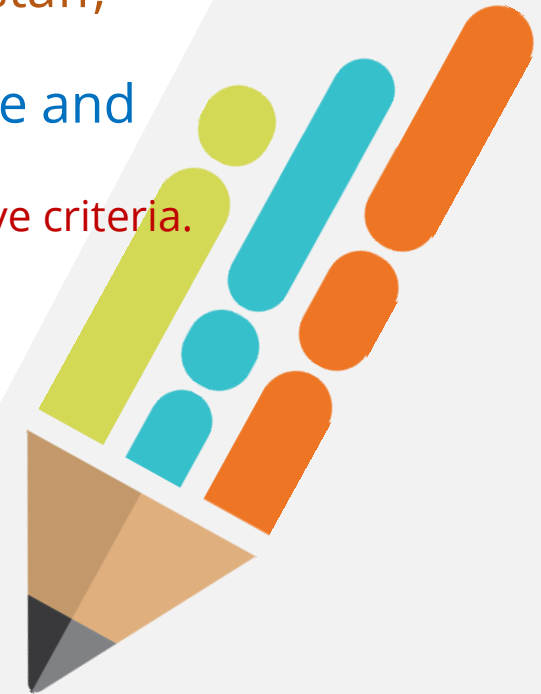
What costs and object codes to report in 72250

- Salaries and benefits of Technology Workers
  - Tech Coordinator (105)
  - Programmers (120)
  - Data Processing Personnel (121)
  - All personnel managing the network and working to support the technology infrastructure that delivers technology solutions to everyone, including staff, teachers, and students.
  - Include those personnel who repair hardware and are desktop/device troubleshooters
    - Report salaries from object code 189 if they fit above criteria.

  Benefits of workers listed above

  Object codes from 200-299

TN Department of Education

What costs and object codes to report in 72250

- Continued…

- Contracts for services to manage technology (336 or 399)

- Payments to deliver internet connection (350)

What costs to report as education technology vs. instructional technology

Software Purchases:

Account for software (471) in the category that receives the benefit.

instructional software—use 71100

finance software—use 72510

Network management software—use 72250

Equipment Purchases:

Account for equipment (79X) in the category that receives the benefit.

Student laptops—use 71100

Supervisor of regular instruction—use 72210

Network Server

What cost to report as educational technology vs. instructional technology

Instructional computer personnel (138):

- **Since this is a teacher providing instruction,in a computer class or other technology, to students code to 71100-138. Certified personnel working with other teachers on instructional technology strategies—code to 72210-138. Object code 138 is not available in 72250.**

Other Situations: please discuss with your fiscal consultant or the office of local finance

TN Department of **Education**

Questions

Contact Information
Regional Finance Consultants

Robert Gill – First Tennessee
- Robert.W. Gill2@tn.gov

Brad Davis – Northwest
- Brad.Davis@tn.gov

Rob Mynhier – Mid-Cumberland, Upper Cumberland
- Robert.Mynhier@tn.gov

Brian Runion – South Central, Southeast
- Brian.Runion@tn.gov

Cindy Smith – Southwest
- Cindy.Smith@tn.gov

Dustin Winstead – East Tennessee
- Dustin.Winstead@tn.gov

TN Department of **Education**

FRAUD, WASTE, OR ABUSE

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

http://www.comptroller.tn.gov/hotline