



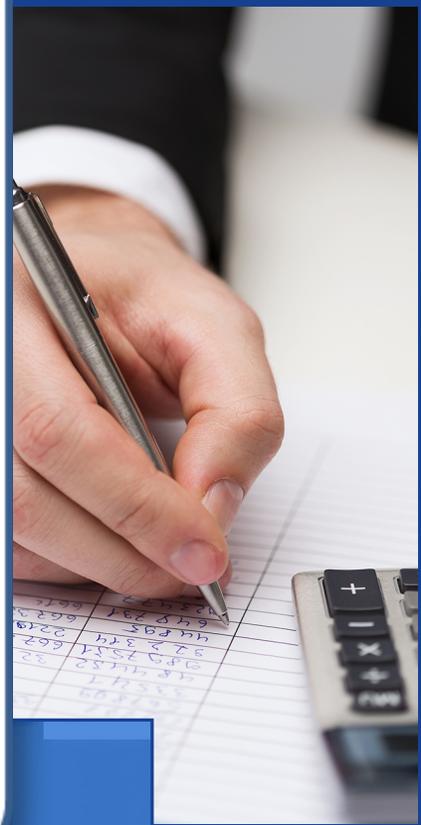
*Fall 2020*

# Expenditures Data Submission



**Instructional Guide**

**For Building Reporters**



*Due to CEPD November 5, 2020*

*Due to OCTE November 12, 2020*

## WELCOME TO



## COURSE INFORMATION

The objective of PTD Technology computer software training is to produce capable, self-confident, and proficient software users. We emphasize education concepts based on 'real world' scenarios. Using the new CTEIS 2021 Web application, our goal is to provide you with the very best in 'hands-on' instruction and materials to assist you and your organization in achieving your reporting goals.

To further enrich your training experience, PTD Technology provides valuable reference manuals. We trust you will find our educational methods and proven training experience synergistic with your goals. Help Desk Support is also available to clients requiring additional assistance at no charge to the districts.

As a pioneer in instructor-led computer training since 1978, we continue in our mission to deliver the most effective and professional computer training to you. We encourage your comments or suggestions as to how we might better serve you.

For more information about PTD Technology, call us at (517) 333-9363 Ext. 128, or visit our website at [www.PTDtechnology.com](http://www.PTDtechnology.com).

## WELCOME TO



## SUPPORT

PTD Technology provides technical support to districts operating Career and Technical Education (CTE) programs.

The PTD Help Desk is staffed by experienced PTD training specialists, consultants, and dedicated support staff. Due to rapidly changing software versions and new releases, we may require additional time consulting with other professional staff.

When using this service, please be sure to provide your contact information including your name, school district, phone number, and/or email address. For CTEIS reporting, please also provide the name of the report you are preparing.

### TECHNICAL HELP:

[cteis.help@PTDtechnology.com](mailto:cteis.help@PTDtechnology.com)  
(800) 203-0614 or (517) 333-9363  
Extension 128

### REPORTING POLICY HELP:

Joan Church  
[ChurchJ@michigan.gov](mailto:ChurchJ@michigan.gov)  
(517) 335-0360

### OCTE WEBSITE:

[www.michigan.gov/octe](http://www.michigan.gov/octe)

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# GENERAL CTEIS INFORMATION

## STEPS FOR GAINING ACCESS TO [WWW.CTEIS.COM](http://www.cteis.com)

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1. You must have a MEIS account. If you do not have a MEIS account, you can create one online at <https://mdoe.state.mi.us/meis>. Click on the Create a New MEIS Account link and follow the provided instructions.
2. Your Fiscal Agency Authorized Official must activate your CTEIS account. If you are unable to login to [www.cteis.com](http://www.cteis.com), please contact your Fiscal Agency Authorized Official and request access to CTEIS. Directions for Authorized Officials regarding user management and role delegation can be downloaded from the **Explore Documentation** section of the CTEIS homepage by clicking the **General → Fiscal** link and then the [Manage Users Guide](#) link.

## LOGGING INTO CTEIS

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To access the CTEIS website, type [www.cteis.com](http://www.cteis.com) into any Internet browser address bar. This will open the login page for CTEIS, where you may enter your MEIS account user name and password. Your Fiscal Agency Authorized Official will create your user account in CTEIS and set up the appropriate access rights.

## TROUBLESHOOTING YOUR LOGIN

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1. Make sure your MEIS login works at the MEIS website (<https://mdoe.state.mi.us/meis>). If you cannot login to the MEIS website, contact the MEIS Help Desk at (517) 335-0505.
2. If your login works on the MEIS website and not the CTEIS website, contact your Fiscal Agency Authorized Official and make sure you have been granted proper access to CTEIS.
3. If you are still unable to login to CTEIS after following the above steps, please contact the CTEIS Help Desk at [cteis.help@PTDtechnology.com](mailto:cteis.help@PTDtechnology.com) or (517) 333-9363, extension 128, or toll-free at (800) 203-0614, extension 128.

CTEIS may require an additional login after extended periods of inactivity.

# INTRODUCTION TO EXPENDITURE REPORTING

The Expenditure Report is used to collect the amount of state and other funds that were spent in support of state-approved CTE programs during the previous school year. The following types of fund expenditures may be included on this report:

Section **61a(1)**, **61b**, and **61c**, as well as **State** and **Other** sources

Note: Perkins federal funds should not be included on the Expenditure Report.

The Expenditure Report is important in that it reflects the actual cost of operating CTE programs and is used to calculate Program Cost Factors, which are included in the formula that generates Section 61a(1) CTE Added Cost funds.

## DETERMINING THE COST OF A CTE PROGRAM

A primary goal of the expenditures reporting process is to accurately determine the cost of operating CTE programs. Therefore, it is beneficial to districts to report all expenditures required to support their programs. This information is used to determine one of the core components of the state's funding formula.

**Note:** Program Cost Factors (used in the formula to generate Section 61a(1) funds), are based on reported expenditures. An increase or decrease in a program's expenditures may affect the Program Cost Factor for that program.

**Note:** Total entered 61a(1) expenditures cannot be greater than the 61a(1) funds your buildings received. When reviewing your expenditures, make sure to verify that your building reporters identified funding sources correctly.

Fiscal Agency Authorized Officials and CEPD Administrators may view an Expenditures Worksheet, which reflects the total expenditures required to operate a CTE program.

Fiscal Agency Worksheet	
Section 61a1 Funds Received:	\$1,799,327.49
Fiscal Agency Portion of the "Added Cost" of CTE (\$61a1 funds x 1.33333):	<b>B</b> \$2,399,103.32
Non-CTE Cost (Foundation Allowance/8):	<b>C</b> \$2,726,664.00
Foundation Allowance/8	\$984.00
Number of Students Enrolled in Reimbursed CTE Programs:	2771
Total Required Expenditures (minimum):	<b>A</b> \$5,125,767.32

For a Fiscal Agency to retain all CTE Added Cost funds received during any given year, the Expenditure Report must fulfill the following requirements:

**A. Total Required Expenditures (Minimum):**

To avoid recapture of funds, each Fiscal Agency must expend funds greater or equal to the amount shown on the Total Required Expenditures line of the Expenditures Worksheet. Total Required Expenditures are calculated by summing the:

1. **Fiscal Agency Portion of the "Added Cost" of CTE** (previously referred to as the "local contribution") and the
2. **Non-CTE Cost** reflected in the Expenditures Worksheet.

**Note:** The Non-CTE Cost is calculated by dividing the Foundation Allowance (either the District’s Foundation Allowance or the State Median Foundation Allowance—whichever is lower) by eight, then multiplying the result by the unduplicated number of students enrolled in your district’s state-approved CTE programs.

## **B. Fiscal Agency Portion of the "Added Cost" of CTE:**

The State of Michigan will not pay more than 75% of the added cost of a program, and therefore each Fiscal Agency must contribute local funds toward the operation of its programs. Each Fiscal Agency must expend local funds greater than or equal to the difference between the amount of Added Cost funding received (75% of the Added Cost) and Added Cost funding at the 100% level.

For example, if a district received \$75,000 in Added Cost funds, it is assumed those funds would cover 75% of a program's operating costs. To determine the district's total obligation, multiply the Added Cost funds received by 4/3:

$$\$75,000 * 4/3 = \$100,000$$

In this case, the district is responsible for expending a minimum of \$100,000 to operate the above program and retain funding. \$75,000 of this cost was provided by the State of Michigan, so the district must expend \$25,000 in other funds to meet this requirement.

## **C. Non-CTE Cost:**

Each Fiscal Agency must also expend funds for their CTE programs that reflect a cost comparable to that of "regular" education programming. This is referred to as the Non-CTE Cost of running a program. The Department uses 1/8th of the Foundation Allowance (i.e., 45 minutes) as the Non-CTE Cost per student.

## **D. Program Improvement Requirement:**

Ninety percent (90%) of 61a(1) funds received by each Fiscal Agency must be used to support program improvement. Categories that are generally considered areas of program improvement can be found in the OCTE [Expenditures Guidance](#) workbooks on the CTEIS Knowledge Base. Each object code that denotes program improvement is marked with an asterisk (\*) in the CTEIS system for easy identification.

## **STEPS FOR PREPARATION AND COMPLETION OF THE EXPENDITURE REPORT**

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As with all annual CTE reports required by the state of Michigan, the Expenditure Report can be broken down into a series of steps to help you organize and prepare your report:

1. Expenditure Information Collection on page 11.
2. Distribution Table Creation and Utilization on page 13.
3. Expenditure Record Entry on page 15.
4. Data Validation on page 19.
5. Report Completion and Submission on page 20.

Keep in mind that only those CTE programs identified on the Spring Enrollment and Completion Collection Report for the 2019-2020 school year will appear on your Expenditures Report.

# EXPENDITURE INFORMATION COLLECTION

## REQUIRED INFORMATION

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Expenditure information is typically collected from your business or finance office. You may find it helpful to create a list of contacts as well as the types of records they can provide. Please refer to the Contact Table Example on page 23 of this manual.

The process of reporting expenditure requires that you first know the following:

- Amount of expenditure to be reported.
- Program (PSN) where each expenditure is to be reported.
- If the expenditure applies to multiple programs (PSNs), you will need to know the percentage of the expenditure to be used for each program (PSN).

For more information regarding the data you collect for the Expenditure Report, please see Supplemental Information from OCTE on page 22 of this manual.

## GENERATING A BLANK EXPENDITURE REPORT

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As you begin collecting data for your Expenditure report, you may find it helpful to generate a blank report that indicates all programs running within your buildings. To facilitate this, CTEIS allows you to export your program listing into an Excel spreadsheet using the following steps:



The screenshot shows the 'CTEIS Expenditure Entry' interface. At the top, there are two dropdown menus: 'My Area Schools' and 'My Career Center'. Below these is a blue bar with the text 'EXPORT TO EXCEL' and a small icon of a document with a checkmark. A mouse cursor is pointing at this button. Below the bar is a table with columns: 'Exp Type', 'PSN', 'CIP Code/DT Code', 'Program/Dist Table Name', and 'Type'. The table contains one row of data: '\$ PSN', '3456', '48.0508', 'Welding, Brazing/Soldering', and 'Reg'.

1. From the **Data Entry → Expenditures** menu, choose **Expenditure Entry**.
2. If necessary, select a district from the **Select District...** drop-down menu.
3. Select a building from the **Select Building...** drop-down menu.
4. Click the **Export to Excel** button at the top of the program grid, then save the Excel .xlsx file.
5. Find and open the saved file in Microsoft Excel to view and print it.

Note: By default, most Web browsers will place your saved file in the Downloads folder on your hard drive.

# DISTRIBUTION TABLE CREATION AND UTILIZATION

## DISTRIBUTION TABLE EXPLANATION

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A distribution table is used to "distribute" or spread the cost of an expenditure across more than one PSN.

### Examples:

- If your building has a counselor and you want to spread the counselor's salary across all the PSNs in your building, you could create a distribution table.
- If you "bundle" your CTE teacher travel time and want to spread that expense across all applicable PSNs, you could create a distribution table.

Once you create a distribution table, you can use it to enter a single expenditure to be applied to multiple programs. The table will use the percentages you have selected to calculate the amounts to apply to each program. Remember, the sum of the percentages used in your table must equal 100, or your total funds will not be properly distributed. Please see the following example:

Distribution Table: "Travel"	
PSN	Amount to Report (Must total 100%)
07703	25%
14038	25%
17755	50%

If you enter a travel expenditure of \$1,000 into the above table, CTEIS will assign \$250 in travel expenses to PSN 07703, \$250 to PSN 14038, and \$500 to PSN 17755.

# CREATING A DISTRIBUTION TABLE

To create a distribution table within CTEIS:

1. From the **Data Entry** → **Expenditures** menu, choose **Distribution Tables**.

2. If necessary, select a district from the **Select District...** drop-down menu.

3. Select a building from the **Select Building...** drop-down menu.

	Building Name	PSN	CIP Code	Program Name	Program Type
<input type="checkbox"/>	My Technical Campus	11111	47.0603	Collision Repair Technician	Reg
<input checked="" type="checkbox"/>	My Technical Campus	22222	48.0508	Welding, Brazing/Soldering	Reg
<input type="checkbox"/>	My Technical Campus	33333	12.0400	Cosmetology	Reg
<input checked="" type="checkbox"/>	My Technical Campus	44444	51.0000	Health Sciences	Reg
<input checked="" type="checkbox"/>	My Technical Campus	55555	47.0504	Automotive Technician	Reg

**Create Distribution Table**

My Distributed Salaries

Student Enrollment %

Even

Custom

**Create Distribution Table**

**View** **Delete**

**Distribution Table Name**  
My Maintenance Costs

4. Select the programs you would like to include in the distribution table by clicking the check boxes on the left side of the grid. You may use the checkbox in the column header row to quickly select every program within the grid.

5. In the **Create Distribution Table** panel, enter a name for the table in the **Distribution Table Name** field. This can be anything that helps you recall the table's purpose.

6. Choose whether you would like CTEIS to automatically weight the expenditures you will enter into this table based on student enrollment, to divide expenditures equally across all selected programs, or to include custom calculations:

- Student Enrollment % – The expenditures are distributed based on student enrollments within a program (PSN).
- Even – The expenditures will be divided equally among the selected PSNs.
- Custom – The CTEIS user enters specific percentages for spreading the expenditures across PSNs.

7. Click on the **Create Distribution Table** button. Upon successful creation, your distribution tables will appear in a panel at the bottom of the screen, allowing you to edit or delete them at any time.

# EXPENDITURE RECORD ENTRY

## EXPENDITURE ENTRY

After gathering expenditure information, you will need to enter your data into CTEIS so that it may be submitted to your Fiscal Agency Authorized Official for review. Using the Expenditure Entry tool, you will select the function and object codes that define the expenditures you wish to enter for a program, then indicate the 61a(1), 61b, 61c, and other monies spent to support it.

### To use Expenditure Entry:

1. From the **Data Entry** → **Expenditures** menu, choose **Expenditure Entry**.
2. If necessary, select a district from the **Select District...** drop-down menu.
3. Select a building from the **Select Building...** drop-down menu.

Exp Type	PSN	CIP Code/DT Code	Program/Dist Table Name	Type
\$ PSN	3456	48.0508	Welding, Brazing/Soldering	Reg
\$ PSN	66666	51.0000	Health Sciences	Reg
\$ PSN	77777	47.0604	Automotive Technician	Reg
\$ PSN	88888	52.1999	Marketing Sales and Services	Reg
\$ PSN	99999	11.0201	Computer Programming/Programmer	Reg

4. Within the grid of programs, click the **\$ (Dollar Sign)** button within a program row to enter its expenditures.

**Add Expenditure**

**Enter Expense for PSN: 66666 Health Sciences**

Function Code: 127:CTE Instruction  
 Object Code: 5990:\*Miscellaneous Supplies & Materials\*

61a1:  61b:  61c:  Other:

Notes:  **Enter Expenditure**

**Expenditure Table**

**Current Expenditures for My Career Center:**

[EXPORT TO EXCEL](#)

Exp...	PSN...	CIP Code	Funct. Code	Obj. Code	61a1	61b	61c	Other	Total	Notes
<input checked="" type="checkbox"/> EDIT	<input type="checkbox"/> DEL	PSN 1234	47.0604	Supervision and Direct...Administration-Program/Department Direction	\$10,000.00	\$2,000.00	\$50.00	\$1.00	\$12,051.00	
<input checked="" type="checkbox"/> EDIT	<input type="checkbox"/> DEL	PSN 2345	11.0201	CTE Instruction Copyright Fees and Software Licenses/Agreements	\$5,000.00	\$2,500.00	\$0.00	\$10,000.00	\$17,500.00	More records to be added

- In the **Add Expenditure** panel, select a **Function Code** and **Object Code** using the respective drop-down menus to categorize your expenditures. For information on these codes, please see the OCTE [Expenditures Guidance](#) workbooks on the CTEIS Knowledge Base.
- Within the category defined by your function and object codes, indicate the funding that was expended from each of the four possible sources: **61a(1)**, **61b**, **61c**, and **Other**. Please note that your total entered 61a(1) expenditures may not exceed the 61a(1) funds you received.
- You may add notes in the **Notes** field. When finished, click the **Enter Expenditure** button to save the entry, which appears in the **Expenditure Table** at the bottom of the screen.

You may edit individual entries by clicking the **Edit** button within the Expenditure Table. When your edits are complete, click the **Enter Expenditure** button to update the entry. Similarly, you may delete records by clicking the **Del** button within the Expenditure Table.

## IMPORTING EXPENDITURE DATA

CTEIS provides an import feature to facilitate the entry of expenditure records. Import files are formatted as detailed by the FID and defined by the CEPI Financial Information Database Uploading Files document, available at:

[www.michigan.gov/documents/FIDLayout\\_76742\\_7.pdf](http://www.michigan.gov/documents/FIDLayout_76742_7.pdf).

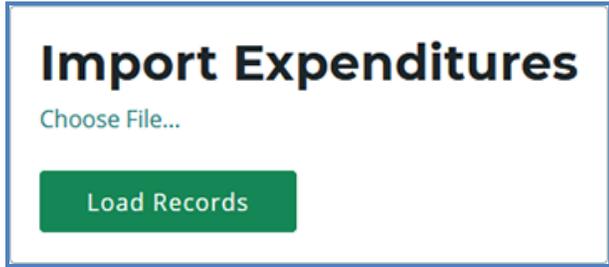
Expenditure import files should be generated as single-tab Microsoft Excel spreadsheets containing the information shown in the following table:

Column Name	Type	Definition
FundCode	Alpha	Use 11 for now
FunctionCode	Alpha	Describes the activity for which a service or material is acquired (see function code examples in 4033 Guidance Spreadsheet)
ObjectCode	Alpha	Describes the service or commodity obtained as the result of a specific expenditure (see object code examples in 4033 Guidance Spreadsheet)
ProgramCode	Alpha	CIP Code
GrantCode	Alpha	Possible values: 61a1, 61b, 61c, Other (defaults to 61a1 if left blank)
School (OBNO)	Alpha	OBNO - five digit building number
Other(Type)	Alpha	Program Type, possible values: REG, EMC (defaults to REG if left blank)
Amount	Numeric	Dollar amount of Expenditures

To import expenditure data, carry out the following steps:



1. From the **Data Entry** → **Expenditures** menu, choose **Expenditure Import**.
2. Beneath the **Import Expenditures** header, click the **Choose File...** link and locate your import file.



3. Click the **Load Records** button to upload your file. Error-free records are displayed with a green bar beneath their rows in the temporary table created on the resulting screen. Warnings are displayed in a yellow message bar, and errors are displayed within a red message bar.
4. To correct any errors, adjust your import file, then upload the file again.
5. Click the **Import Records** button above the grid to import your expenditures.

**Import Expenditures** **Import Records**  
Choose File...  
**Load Records**

Fund Code	Function Code	Object Code	Program Code (CIP)	Grant Code	School (OBNO)	Other (REG/EMC)	Amount	Found PSN
<b>Status:</b>								
11	127	1240	51.0000	61a1	00001	REG	1000	99999
11	127	1240	51.0000	61b	00001	REG	2000	99999
11	127	1240	51.0000	61c	00001	REG	3000	99999
11	127	1240	51.0000	61a1	00001	REG	4000	99999
Grant code defaulted to 61a1.								
11	127	1240	51.0000	61a1	00001	REG	5000	99999
11	226	1170	11.0901	61b	00001	REG	5000	88888
Fund Code defaulted to 11.								

# DATA VALIDATION

## RUN VALIDATION

When all expenditure information has been entered into CTEIS, you may use the provided validation tool to review your data. This is the final step in the reporting process before sending your entries to your Fiscal Agency Authorized Official for review.

To validate your Expenditure data:

1. From the **Data Entry** → **Expenditures** menu, choose **Expenditure Review**.
2. If necessary, select a district from the **Select District...** drop-down menu.
3. Within the grid of buildings, click the **Validate** button within a building row to review its expenditure entries. You may filter your view by removing the Building or PSN labels in the summary grid, or by dragging additional column labels into the blue table header row.

	OANO	OA Name	OBNO	Bld Name	Building Status	Fiscal Status	Cepd Status
<b>VALIDATE</b>	99999	My School District	00001	My High School	Please Validate		

Function Code	Object Code	PI	61a1	61b	61c	Local	Total
CEPD No: 99 FA: 99999 My School District Bld: 00001 My High School							Total Students:3140 ACR:\$357,421.30
PSN:13579 CIP Code:52.0299 Business Admin Mgt & Operations							Total Students:3140 ACR:\$357,421.30
<b>Purchase Services</b>							
271:Pupil Transportation	3310:Client/Pupil Transportation by Contract Carrier	Y	\$23,434.00	\$234.00	\$234.00	\$23,423.00	\$47,325.00
Total			\$23,434.00	\$234.00	\$234.00	\$23,423.00	\$47,325.00
<b>Planning, Research, Data &amp; Eval.</b>							
284:Non-Instructional Technology Services	3160:Purchased Services-Management Information Services	Y	\$343.00	\$4,342.00	\$234,234.00	\$234.00	\$239,153.00
Total			\$343.00	\$4,342.00	\$234,234.00	\$234.00	\$239,153.00
<b>Indirect Cost</b>							
					\$12,632.00		\$34,003.04
Total			\$0.00	\$0.00	\$12,632.00	\$0.00	\$34,003.04
<b>Administration</b>							
241:Office of Principal	1150:School Direction and Management (Principal)	N	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$3,000.00
241:Office of Principal	1130:Administrative Assisant	N	\$455.00	\$555.00	\$555.00	\$555.00	\$2,120.00
Total			\$1,455.00	\$1,555.00	\$1,055.00	\$1,055.00	\$5,120.00

# REPORT COMPLETION AND SUBMISSION

## COMPLETING YOUR REPORT

Once you have validated a building's data, the **Complete** button for that building will become active within the **Building Status** column. When you mark a building complete, an **X** will appear under the Building Status column to indicate that you have successfully submitted building data for review. Once you have completed a building, please notify your Fiscal Agency Authorized Official that it is ready for review.

CTEIS Expenditure Review							
My School District							
	OANO	OA Name	OBNO	Building Name	Building Status	Fiscal Status	Cepd Status
	99999	My School District	00001	My High School	X	X	
	99999	My School District	00002	My High School B	X		
<b>VALIDATE</b>	99999	My School District	00003	My High School C	<b>COMPLETE</b>		
<b>VALIDATE</b>	99999	My School District	00004	My High School D	Please Validate		

# **FISCAL AGENCY AUTHORIZED OFFICIAL AND CEPD ADMINISTRATOR**

## **Fiscal Agency Authorized Official Review and Approval**

Once the Expenditure Report has been submitted by the CTEIS Reporter, it is ready for review by the Fiscal Agency Level 5 Authorized Official. When the Authorized Official's review is complete and his or her approval has been submitted, CTEIS will attempt to notify the CEPD administrator via email that the report has been submitted and is ready for CEPD Administrator review and approval.

Directions for Fiscal Agency Authorized Official Expenditure Report Submission are available on the CTEIS homepage beneath the heading labeled **Explore Documentation**. Click the **Expenditures** → [Expenditures Review Guide for Fiscal Agent](#) link to view and download the guide.

## **CEPD Administrator Review and Approval**

Once the Expenditures Report has been approved by the Fiscal Agency Authorized Official, it is ready for review by the CEPD Administrator. When the CEPD Administrator review is complete and his or her approval has been submitted, the report is ready for review by the Office of Career and Technical Education.

Directions for CEPD Administrator review are available on the CTEIS homepage beneath the heading labeled **Explore Documentation**. Click the **Expenditures** → [Expenditures Review Guide for CEPD](#) link to view and download the guide.

# APPENDIX

## Supplemental Information from OCTE

### STATEMENT OF ASSURANCE OF COMPLIANCE WITH FEDERAL LAW

The Michigan Office of Career and Technical Education complies with all Federal laws and regulations prohibiting discrimination and with all requirements and regulations of the U.S. Department of Education. It is the policy of the Michigan Office of Career and Technical Education, that no person on the basis of race, color, religion, national origin or ancestry, age, gender, marital status or disability shall be discriminated against, excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination in any program or activity for which it is responsible or for which it receives federal financial assistance from the U.S. Department of Education.

Office of Career and Technical Education (517) 373-0600

## GENERAL INSTRUCTIONS

1. Career and Technical Education (CTE) program Fiscal Agency Authorized Officials are required to file annual reports of program expenditure information with the Office of Career and Technical Education.
2. Expenditures are to be reported only for those state-approved CTE programs (grades 9-12) for which enrollments were reported on the spring Enrollment Report.
3. The fiscal reporting year is July 1, 2019 through June 30, 2020.
4. **Program Serial Number (PSN):** Each CTE CIP program operated by a district has a unique five-digit PSN. The PSN identifies for each CTE program the CIP code, CEPD, fiscal agency, operating district, and building in which this program operates. Expenditures are collected and reported by PSN at the building level.

## CONTACT TABLE EXAMPLE

Contact	Number	Description
A. Smith	(123) 456-7890	Salaries for T, A, P, TS
Bookkeeper A	LCTE	Cosmetology tuition costs
Bookkeeper B	LCTE	Mileage for LCTE staff
A. Smith	(123) 456-7890	Dan and Jeff mileage
Bookkeeper C	LCTE	Equipment replacement
B. Jones	Ext. 33	Custodial supplies
Bookkeeper C	LCTE	Equipment repair
B. Jones	Ext. 33	Maintenance supplies

This is an example of a contact table you could prepare for yourself to make the collection of expenditure information easier. This can be created in Excel or Word and updated for reuse each year.

## ALLOWABLE EXPENDITURES

Allowable expenditures are described below:

1. Added cost funds received by school districts and area centers must be spent in state-approved CTE programs.
2. A minimum of 90% of the Added Cost funds received by fiscal agencies must be spent in program improvement items.
3. State-approved CTE programs must be taught by teachers that have vocational certification in that program area.

# PROGRAM IMPROVEMENT ITEMS

Ninety percent (90%) of the Added Cost funds received by each Fiscal Agency Authorized Official must be used to support program improvement. The following categories are designated program improvement items:

## Expenditure Categories

Salary - Summer Agriculture (CIP Code 01.0000)-only

Local Instructional Travel

Supplies and Materials

Purchased Services

Career Guidance, Student Recruitment, and Job Placement

Student Organizations

Professional Development and Curriculum Development

Planning, Research, Data, and Evaluation

Advisory Committees

Equipment: CTE Instruction, CTE Support, Rental & Maintenance