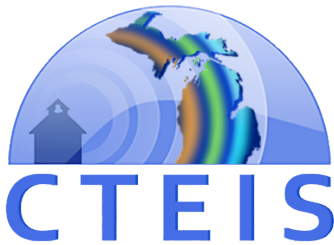


MICHIGAN



Expenditures Report Review and Submission

*For
CEPD
Administrators*



REVIEW AND SUBMISSION OF THE EXPENDITURES REPORT FOR CEPD ADMINISTRATORS

In the web-based Career and Technical Education Information System (CTEIS), reports may only be submitted by an authorized official of the Fiscal Agency. CTEIS will inform Fiscal Agency authorized officials via e-mail when reports at the building level are ready for review. Likewise, CEPD administrators are notified by e-mail when a report is submitted by a Fiscal Agency authorized official.

CEPD administrators must examine all reports submitted by Fiscal Agency authorized officials and indicate that the CEPD administrator review is complete so that the reports may be accepted and compiled by the Office of Career and Technical Education.

This booklet contains instructions for the review and submission of Expenditure data reports for CEPD administrators.

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. It is accessed by choosing **CEPD Expenditures Review** from the **Admin → CEPD Admin. Monitoring** menu.

| 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 \$2,399,103.32 |
| Non-CTE Cost (Foundation Allowance/8): | C \$2,726,664.00 |
| Foundation Allowance/8 | \$984.00 |
| Number of Students Enrolled in Reimbursed CTE Programs: | 2771 |
| Total Required Expenditures (minimum): | A \$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 fund adjustments, 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.

To validate expenditures data and begin reviewing your report:

Navigate to www.cteis.com and click the **Login using MILogin** link, then enter your MILogin username and password to login to CTEIS.

Validation can assist reporters by checking to see that expenditures data has been entered correctly; however, this process cannot determine whether appropriate values were input or entries were categorized using the correct function and object codes.



Note: In order to view your worksheet, you must be a designated **CEPD Administrator**, and your expenditure entries must have been validated using the **Expenditures Review** tool.

To validate the buildings within your district, select **Admin → CEPD Admin. Monitoring** and then click the **CEPD Expenditures Review by Building** link. On the **CTEIS Expenditure Review** screen, click the **Validate** button within a building row to validate that building.

To access your worksheet and expenditures summaries, select **Admin → CEPD Admin. Monitoring** and then click the **CEPD Expenditures Review** link to view district report data.



From the **CEPD Expenditure Review** screen, choose a district from the **Select District...** drop-down menu. CTEIS will then populate the **4033 Fiscal Agency Wide Worksheet Report** with information related to the selected Fiscal Agency. This worksheet indicates added cost funds received during the school year as well as the minimum dollar amount of expenditures that is expected to be shown in your Expenditure Report.


Beside the worksheet, you will find the **Fiscal Agency Wide Totals** table, which will provide you with a summary of your Fiscal Agency's currently entered expenditures and, more importantly, information related to whether those entries have met the state's requirements. **If your expenditures fail to meet the following two requirements, a RED message will appear, warning of the potential loss of funds;** if your expenditures meet the requirements, a green message will confirm that the requirements have been met:

1. Total expenditures reported must meet or exceed the Total Required Expenditures.
2. At least 90% of the Section 61a(1) funds received by a Fiscal Agency must be spent in areas of program improvement.

| Fiscal Agency Wide Totals | |
|--|--------------|
| Total Fiscal Agency Expenditures: | \$115,170.00 |
| % of Minimum Required Expenditures: | 2.25 % |
| Your total expenditures have NOT met the minimum required | |
| Total Sect 61a1 Program Improvement Expenditures: | \$0.00 |
| % of Sect 61a1 Funds spent on Program Improvement: | 0.00 % |
| Total Section 61a1 Funds expended in Program Improvement object codes, did NOT meet 90% of Section 61a funds received by your fiscal agency. | |

| Fiscal Agency Wide Totals | |
|---|----------------|
| Total Fiscal Agency Expenditures: | \$7,551,100.00 |
| % of Minimum Required Expenditures: | 147.32 % |
| Your total expenditures have met the minimum required. | |
| Total Sect 61a1 Program Improvement Expenditures: | \$5,383,700.00 |
| % of Sect 61a1 Funds spent on Program Improvement: | 299.21 % |
| Total Section 61a1 Funds expended in Program Improvement object codes, met or exceeded 90% of Section 61a funds received by your fiscal agency. | |

Beneath the Fiscal Agency Wide Totals table, you will find the **Expenditure List**. This list details the total dollar amounts expended by your district, including the function and object code categories and funding sources of each expenditure. Indirect cost is also calculated here, and the greater of either your district's indirect cost or the Administration and Operations Maintenance Cost will be applied to your sum totals. To print this summary, click the **Print** button beneath the list.

| Expenditure List | | | | | | |
|---|---|----------------|-------------|------------|--------------|----------------|
| Function Code | Object Code | 61a1 | 61b | 61c | Other | Total |
| Expenditures | | | | | | |
| 127:CTE Instruction | 3210:*Travel - Teachers * | \$3,500.00 | \$0.00 | \$0.00 | \$0.00 | \$3,500.00 |
| 127:CTE Instruction | 5980:*Miscellaneous Hardware & Tools* | \$425,000.00 | \$0.00 | \$0.00 | \$0.00 | \$425,000.00 |
| 127:CTE Instruction | 1240:Teaching | \$13,000.00 | \$10,400.00 | \$0.00 | \$48,000.00 | \$71,400.00 |
| 127:CTE Instruction | 1630:Aides | \$8,400.00 | \$0.00 | \$0.00 | \$12,000.00 | \$20,400.00 |
| 221:Improvement of Instruction | 1210:*Curriculum Development* | \$5,200.00 | \$0.00 | \$0.00 | \$0.00 | \$5,200.00 |
| | | | | | | \$525,500.00 |
| Indirect Cost (15%) | | | | | | \$78,825.00 |
| Administration and Operations Maintenance | | | | | | |
| 261:Operating Buildings Services | 1550:Crafts and Trades-carpentry, masonry, plastering, painting, plumbing, etc. | \$30,000.00 | \$0.00 | \$0.00 | \$0.00 | \$30,000.00 |
| 261:Operating Buildings Services | 4110:Land and Building (Grounds Maintenance) | \$250,000.00 | \$0.00 | \$0.00 | \$0.00 | \$250,000.00 |
| 261:Operating Buildings Services | 4210:Rental of Land and Building | \$36,000.00 | \$0.00 | \$0.00 | \$0.00 | \$36,000.00 |
| | | | | | | \$316,000.00 |
| Equipment | | | | | | |
| 127:CTE Instruction | 4120:*Equipment Repairs and Maintenance* | \$2,200,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,200,000.00 |
| 127:CTE Instruction | 4220:*Equipment Rental* | \$2,750,000.00 | \$0.00 | \$0.00 | \$0.00 | \$2,750,000.00 |
| 212:Guidance Services | 6410:*New Equipment and Furniture-Depreciable (=/>\$5,000)* | \$0.00 | \$8,400.00 | \$0.00 | \$1,200.00 | \$9,600.00 |
| 456:Building Improvements Services | 6220:Expenditures for Buildings Built & Alterations Performed by Contractors | \$1,750,000.00 | \$0.00 | \$0.00 | \$0.00 | \$1,750,000.00 |
| | | | | | | \$6,709,600.00 |
| * indicates Program Improvement Items | | | | | | |
|  | | | | | | |

Note: Object codes only require 3 significant digits (e.g., 1230). If an import file includes an object code with 4 significant digits (e.g., 1234), the last digit will be truncated and changed to a "0" during the import.

Reviewing individual building reports:

Above the Fiscal Agency Wide Totals table, you will see a "Buildings" grid, which lists all buildings within your CEPD and the report status of each building.

| CEPD Expenditure Review | | | | | | |
|-------------------------|--------------------|-------|----------------|-----------------|---------------|-------------|
| My School District | | | | | | |
| OANO | OA Name | OBNO | Bld Name | Building Status | Fiscal Status | Cepd Status |
| 99999 | My School District | 00001 | My High School | X | X | X |

Those buildings with an "X" in the **Building Status** column have been marked as complete by your building level reporters. An "X" must also appear under the **Fiscal Status** column to signify that the Fiscal Agency authorized official has submitted the report and that it is ready for review by the CEPD administrator. When the CEPD administrator review is complete, an "X" will appear under the column marked **CEPD Status**.

Submitting your reports:

Within the "Buildings" grid, an "X" appearing under the **Building Status** column indicates a building that has submitted report data for review. During the course of your review, if any report requires revision, you may click the **Return** button to reopen it at the building level so that it may be edited and resubmitted.

| OANO | OA Name | OBNO | Bld Name | Building Status | Fiscal Status | Cepd Status |
|-------|--------------------|-------|------------------|-----------------|---------------|-------------|
| 99999 | My School District | 00002 | My High School B | | RETURN | COMPLETE |

When you are satisfied that a building report is complete and accurate, indicate your approval by clicking the **Complete** button within that building's row. An "X" appears under the **CEPD Status** column to indicate that the report can now be reviewed and accepted by the Office of Career and Technical Education.

Once all building data has been collected, submitted by the Fiscal Agency authorized official, and the CEPD administrator review is complete, the report will be reviewed and accepted by OCTE.

General questions regarding CTEIS and the report submission and review process may be directed to the Office of Career and Technical Education. If you have questions regarding the Expenditures report, please contact Shawn Sweeney at (517) 897-7698 or email: Sweeneys5@michigan.gov.

Requests for technical assistance with CTEIS may be directed to the CTEIS Help Desk at cteis.help@PTDtechnology.com, (517) 333-9363, ext. 128, or (800) 203-0614, ext. 128.