MICHIGAN CTEIS

CTEIS Training

Expenditures

September 2025

9:00 a.m.- 12:00 p.m.

Introduction

PLEASE ENTER YOUR NAME IN CHAT.

Please include:

- Name
- CTEIS Role
- How many years have you been in that role?

Thank you. We will begin shortly.

Questions?

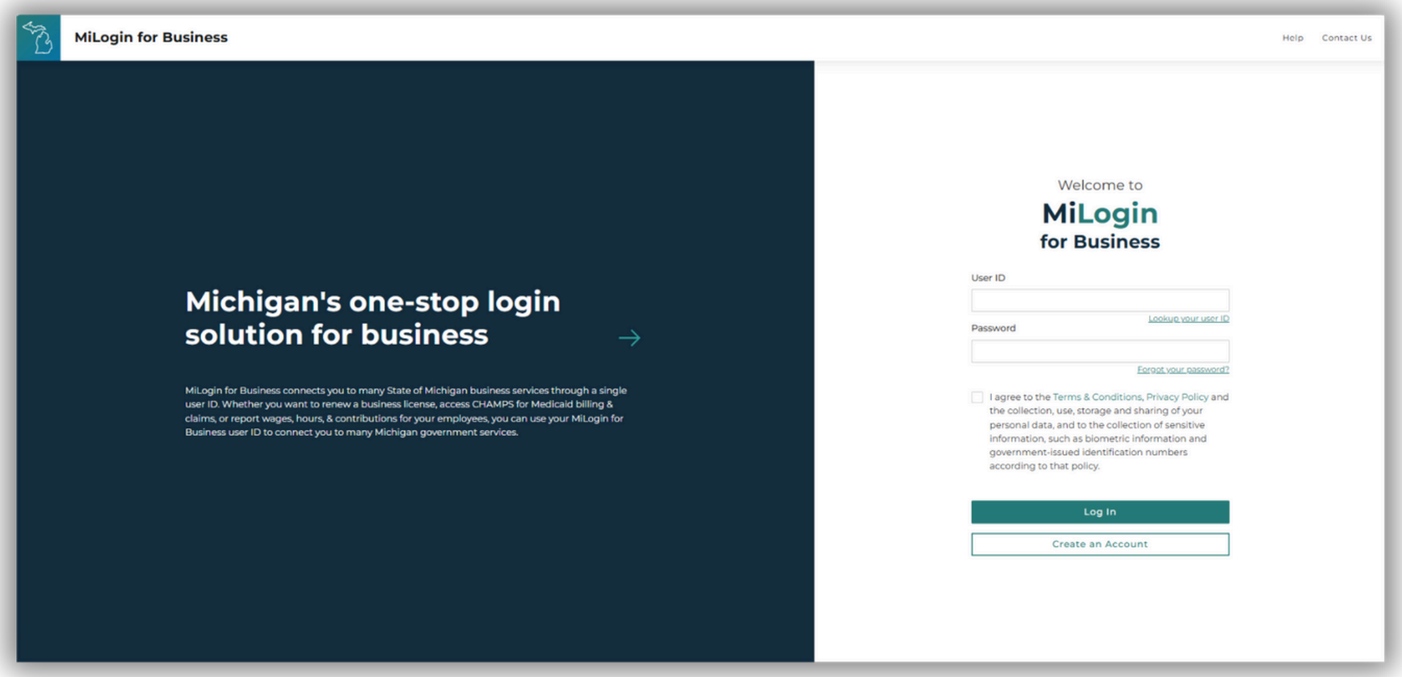
- Today, we will cover Expenditure topics.
- We welcome your questions and appreciate your engagement. However, we kindly ask that you hold all questions until the end of the training session. At that time, we'll be happy to address them for you.
- For technical questions, please feel free to contact the CTEIS helpdesk via email at: cteis.help@PTDtechnology.com.

Disclaimer

CTEIS Training is provided to instruct data reporters and administrators on the how to enter, and review data entered in compliance with OCTE requirements. While it is necessary for CTEIS Instructors to present and define OCTE policies, this is not a forum for the discussion of these policies. CTEIS instructors do not have the time but more importantly, the authority to respond to OCTE policy concerns. Thus, we will not address any policy questions during the training. Please address all OCTE policy questions to your CEPD Administrator.

MICHIGAN CTEIS

You will need MILogin for Business credentials. Please See your Level 5 Fiscal Agent Authorized Official for access.



Expenditures Overview

- The Expenditure Report collects the amount of state and other funds spent supporting state-approved CTE programs during the previous school year.
- Funding types to include in this report are 61a(1), 61b, 61c, and State and Other sources.
- A **primary goal** of the expenditures reporting process is to determine the cost of operating CTE programs accurately. It is beneficial to districts to report all expenditures required to support their programs.

Please note: Users must have the Expenditure data entry role to complete reports.

Expenditures Overview Cont:

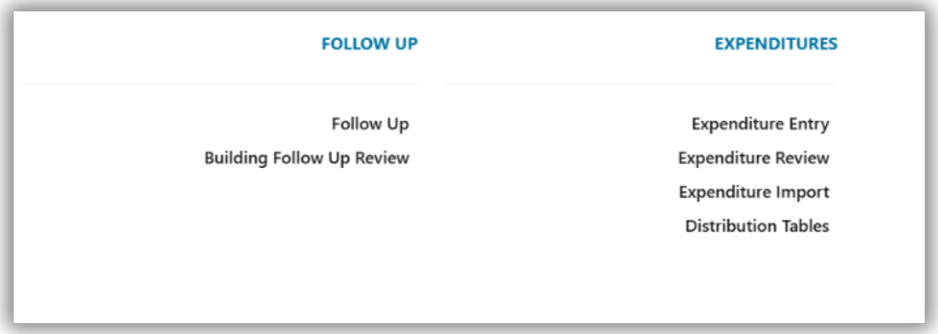
- Program Cost Factors (used in the formula to generate Section 61a(1) funds) are based on reported expenditures.
- An increase or decrease in a program's expenditures may affect the Program Cost Factor.
- The total entered 61a(1) must equal the amount you received.

Expenditure Report Process:

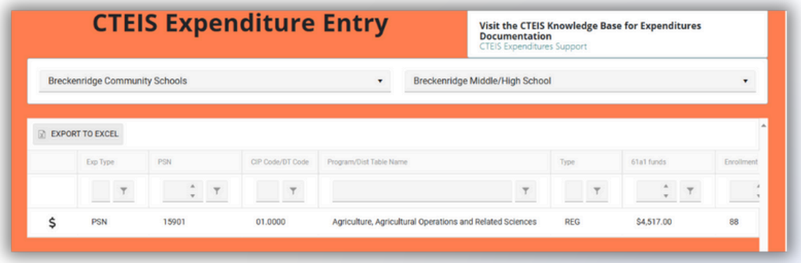
Steps for Preparation and Completion of the Expenditure Report:

- Obtain your Expenditure Information.
- Record your Expenditure Entries.
- Distribution Table Creation and Utilization (optional).
- Validate your Expenditure Data.
- Complete your Expenditure Report.

CTEIS Example:



*Please Note: CTE Programs identified on the Spring Enrollment Completion Report for the previous school year will appear on your Expenditures Report.



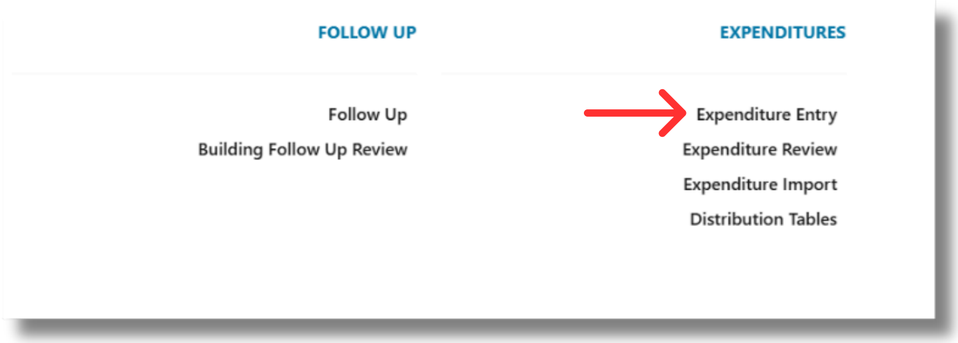
Obtain Your Expenditure Information

Expenditure information is typically collected from your business or finance office.

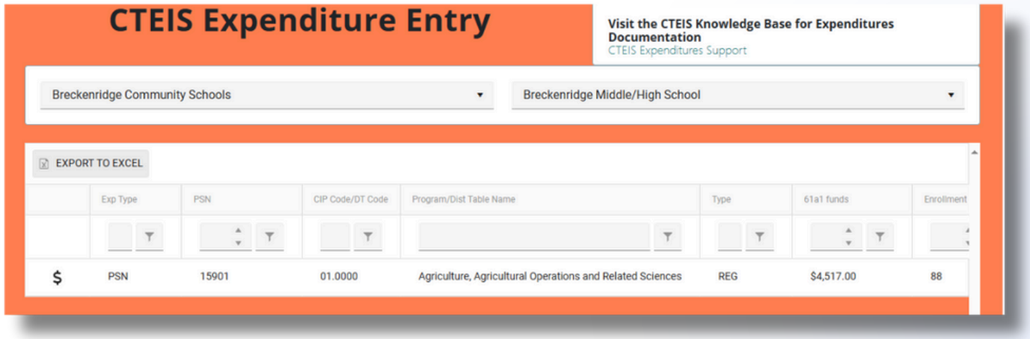
The process of reporting expenditure requires that you know:

- Amount of expenditure to be reported.
- Program (PSN) where each expenditure is to be reported.
- If the expenditure applies to multiple programs (PSNs), you need to know the percentage of the expenditure to be used for each program. (PSN) To assist with this process, you may create a Distribution Table (optional).

Reference: Collecting Expenditure Data



CTEIS Example:

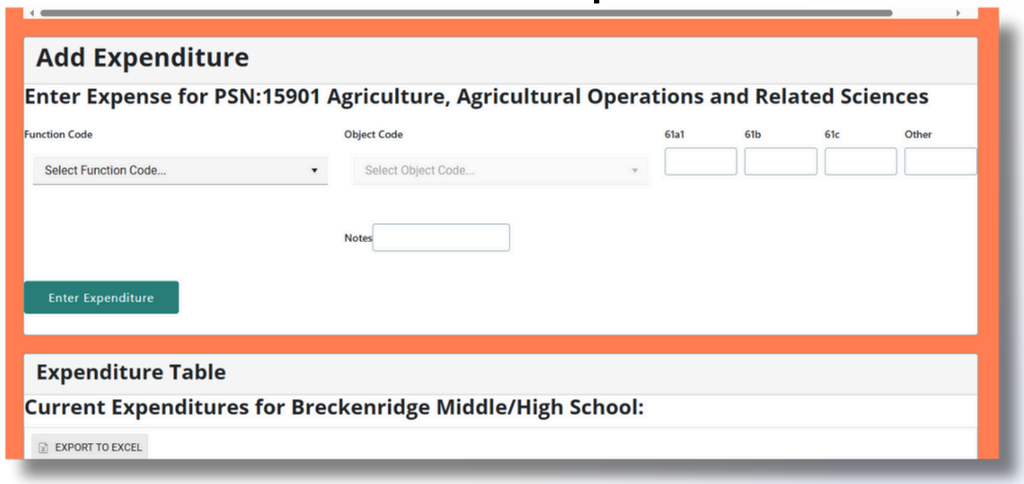


Expenditure Data Entry Instructions:

- Generate a list of programs that received funding. CTEIS allows you to export your program listing into an Excel spreadsheet.
- Using the Expenditure Entry tool in CTEIS, select the function and object codes that define the expenditures you wish to enter for a program.
- You will then need to indicate the 61a(1), 61b,61c, or other monies spent to support it.
- After entering your data, the next step is to validate and complete your report so that it may be transferred to your Fiscal Agency Authorized Official.

Reference: Entering and Editing Expenditure Data

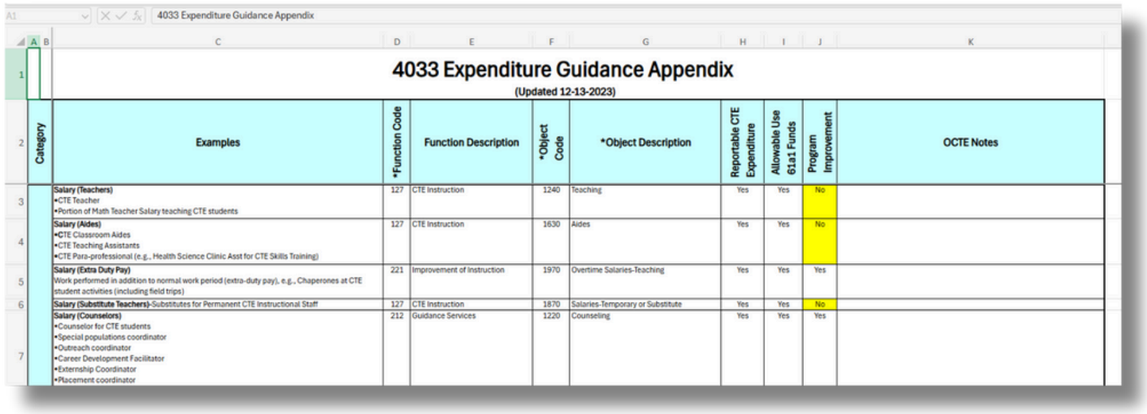
CTEIS Example:



Allowable Expenditures:

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

Reference: 4033 Expenditure Guidance Appendix for approved expenditures.



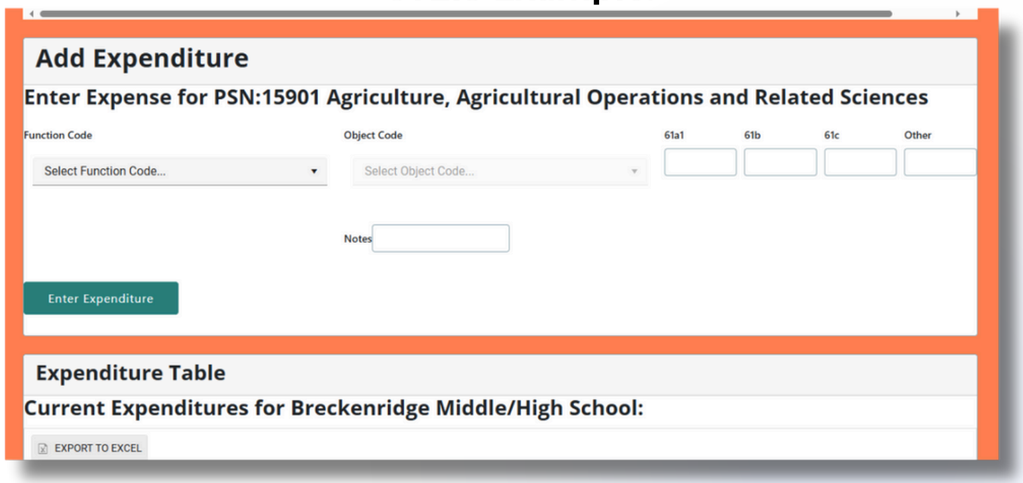
4033 Expenditure Guidance Appendix

(Updated 12-13-2023)

Category	Examples	*Function Code	Function Description	*Object Code	*Object Description	Reportable CTE Expenditure	Allowable Use 61a1 Funds	Program Improvement	OCTE Notes
	Salary (Teachers) •CTE Teacher •Portion of Math Teacher Salary teaching CTE students	127	CTE Instruction	1240	Teaching	Yes	Yes	No	
	Salary (Aides) •CTE Classroom Aides •CTE Teaching Assistants •CTE Para-professional (e.g., Health Science Clinic Asst for CTE Skills Training)	127	CTE Instruction	1630	Aides	Yes	Yes	No	
	Salary (Extra Duty Pay) Work performed in addition to normal work period (extra-duty pay), e.g., Chaperones at CTE student activities (including field trips)	221	Improvement of Instruction	1970	Overtime Salaries-Teaching	Yes	Yes	Yes	
	Salary (Substitute Teachers)-Substitutes for Permanent CTE Instructional Staff	127	CTE Instruction	1870	Salaries-Temporary or Substitute	Yes	Yes	No	
	Salary (Counselors) •Counselor for CTE students •Special populations coordinator •Outreach coordinator •Career Development Facilitator •Externship Coordinator •Placement coordinator	212	Guidance Services	1220	Counseling	Yes	Yes	Yes	

Guidance Example

CTEIS Example:



Program Improvement Items:

90% of the Added Cost funds received by each Fiscal Agency Authorized Official must be used to support program improvement.
Examples of Program Improvement items:

- 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

Distribution Table Explanation: (Optional)

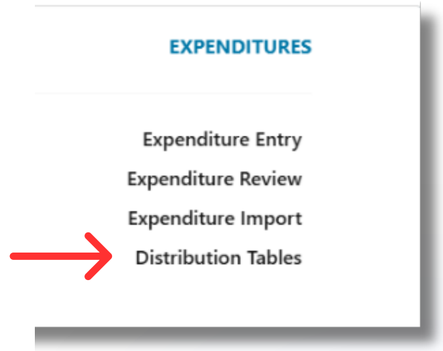
Creating a Distribution Table is an optional tool that is used to “distribute” or spread an expenditure across more than one PSN.

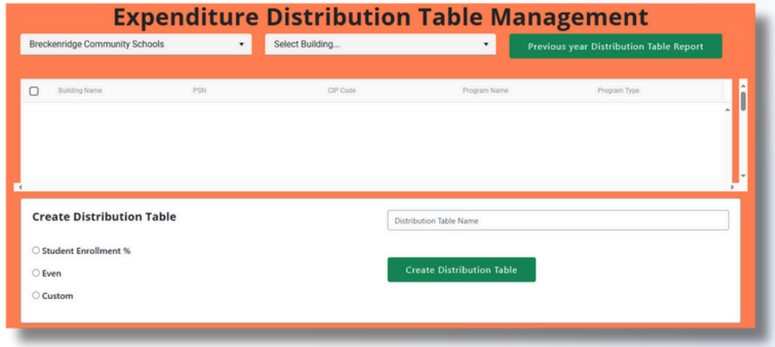
Example: If your building has a counselor and you want to spread the counselor’s salary across all the PSNs in your building, you could create a Distribution Table.

- You can use it to enter a single expenditure to be applied to multiple programs.
- The table uses percentages you select to calculate the amounts you apply to each program.
- The sum of the percentages used in your table must equal 100 or funds will not be properly distributed.

Reference: Distribution Table Creation and Utilization

CTEIS Example:





Expenditure Imports:

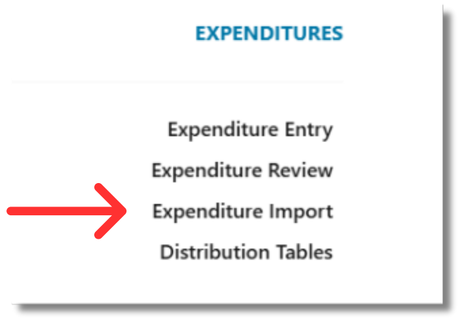
The CTEIS system offers an import functionality for the entry of expenditure records.

- Import files are formatted by the CEPI Financial Information Database (FID).
- Expenditure import files should be generated as single-tab Microsoft Excel spreadsheets.

Importing Expenditures Instructional Guide for CTEIS Reporters

Expenditure Header Template

CTEIS Example:

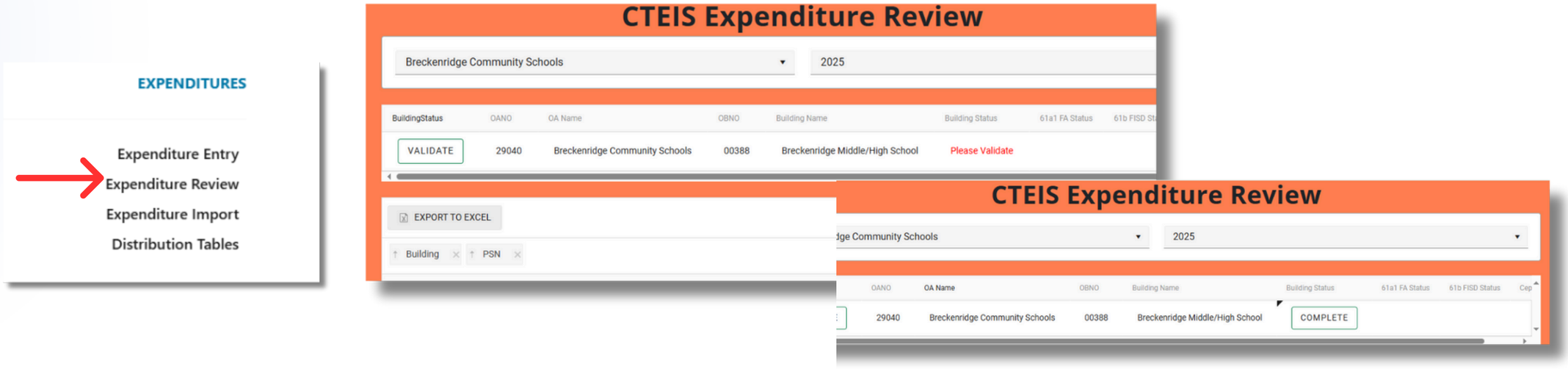


Expenditure Validation and Completion:

When all expenditure information has been entered into CTEIS, you may use the validation tool to review your data. If you created a Distribution Table, the validation applies it to your expenditure records.

- Navigate to the Expenditure Review screen and select District.
- Within the grid of buildings, click the validate button within a building row to review its expenditure entries.
- If you are satisfied with your entries, click the complete button to transfer your report to your Fiscal Agency Authorized Official for review.

CTEIS Example:



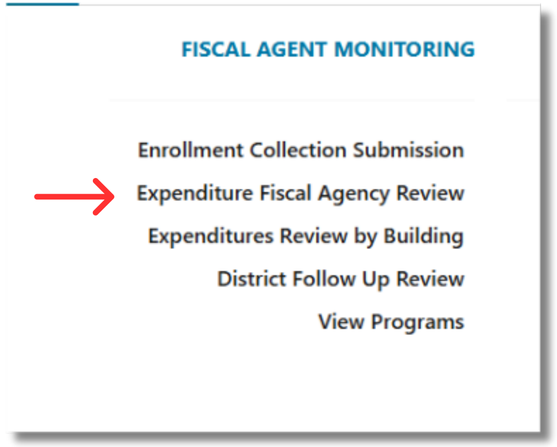
Expenditure Review- Fiscal Agent/ CEPD Administrator:

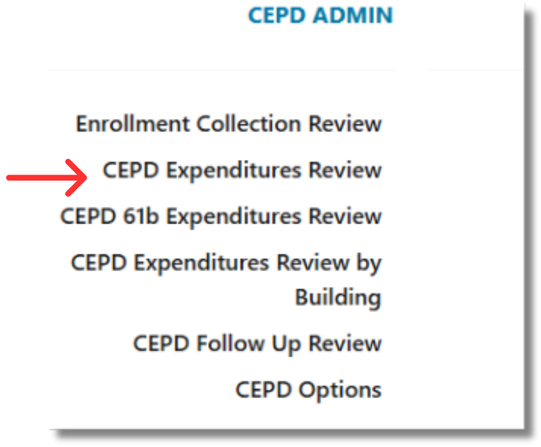
Fiscal Agency Authorized Officials and CEPD Administrators may view an Expenditures Worksheetwhich details totals for the entire Fiscal Agency. This worksheet reflects the total expenditures required to operate a CTE program.

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

- Total Required Expenditures (Minimum): which includes the Fiscal Agency Portion of the “Added Cost” of CTE, and Non-CTE Cost.
- Program Improvement Requirement-Refer to the Expenditures Guidance.

CTEIS Example:





Expenditure Review- Fiscal Agent/ CEPD Administrator Cont:

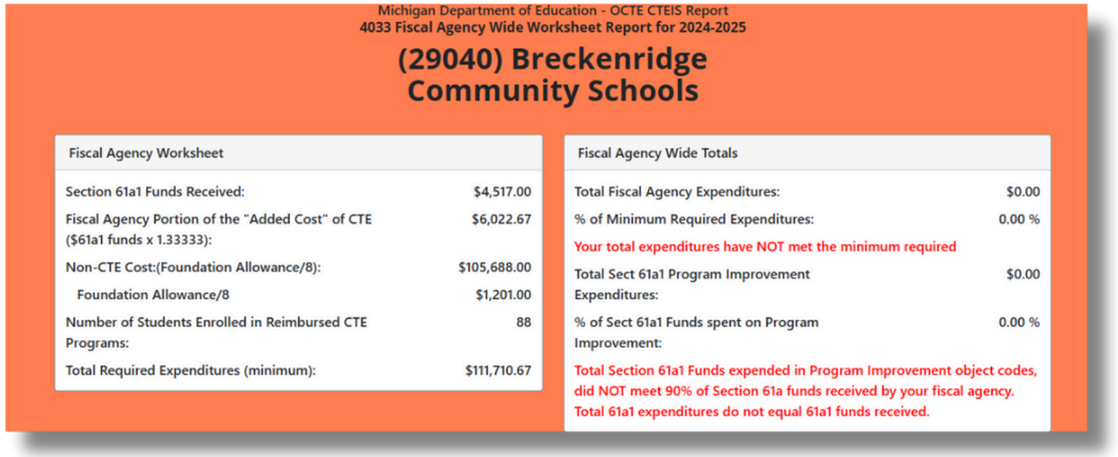
In addition to the worksheet, there is a Fiscal Agency Wide Totals table that will provide you with a summary of your Fiscal Agency's currently entered expenditures, and information related to whether those entries have met the state's requirements.

If your expenditures fail to meet the following two requirements, a RED message will appear, warning of the potential loss of funds:

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.

If your expenditures meet the requirements, a GREEN message will confirm that the requirements have been met.

CTEIS Example:



Michigan Department of Education - OCTE CTEIS Report
4033 Fiscal Agency Wide Worksheet Report for 2024-2025

(29040) Breckenridge Community Schools

Fiscal Agency Worksheet	
Section 61a1 Funds Received:	$4,517.00
Fiscal Agency Portion of the "Added Cost" of CTE ($61a1 funds x 1.33333):	$6,022.67
Non-CTE Cost:(Foundation Allowance/8):	$105,688.00
Foundation Allowance/8	$1,201.00
Number of Students Enrolled in Reimbursed CTE Programs:	88
Total Required Expenditures (minimum):	$111,710.67

Fiscal Agency Wide Totals	
Total Fiscal Agency Expenditures:	$0.00
% of Minimum Required Expenditures:	0.00 %
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. Total 61a1 expenditures do not equal 61a1 funds received.	

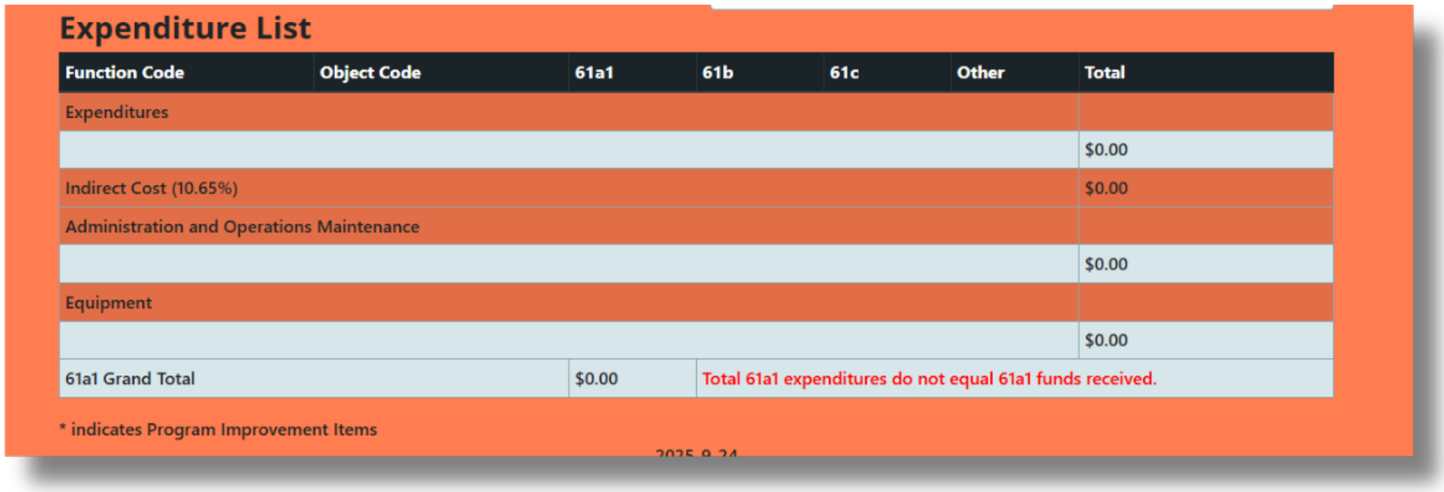
Expenditure Review- Fiscal Agent/ CEPD Administrator Cont:

Expenditure List- Located beneath the Fiscal Agency Wide Totals table, details the total dollar amounts expended by your district. This includes:

- Function and object code categories
- Funding sources of each expenditure
- Indirect cost

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.

CTEIS Example:



Expenditure List

Function Code	Object Code	61a1	61b	61c	Other	Total
Expenditures						
						$0.00
Indirect Cost (10.65%)						$0.00
Administration and Operations Maintenance						
						$0.00
Equipment						
						$0.00
61a1 Grand Total		$0.00	Total 61a1 expenditures do not equal 61a1 funds received.			

* indicates Program Improvement Items

2025.9.24

Expenditure Review- Fiscal Agent/ CEPD Administrator Cont:

Submitting your reports-The buildings with an “X” in the Building Status column have been marked as complete by your building-level reporters.

- Fiscal Agency Authorized Officials will need to click complete to send to 61b Fiscal Administrator (FISD) for review.
- The 61b Fiscal Administrator will need to click complete to send to the CEPD Administrator.
- CEPD Administrators will need to click complete to send to OCTE for review.

CTEIS Expenditure Example:

OANO	OA Name	OBNO	Building Name	Building Status	61a1 FA Status	61b FISD Status	Cepd Status
29040	Breckenridge Community Schools	00388	Breckenridge High School	RETURN	COMPLETE		

Looking Ahead:

- Expenditure report is due to CEPD: on November 6, 2025, and the CEPD submits it to OCTE: on November 13, 2025.
- Follow-up report is due to CEPD: January 15, 2026, and the CEPD submits to OCTE: January 22, 2026.
- Spring Enrollment Training begins in March 2026.
- CTEIS/MSDS Match Dates- by May 8, 2026.
- End of Year Completion Entry: June 11, 2026, and the CEPD submits to OCTE: June 18, 2026.

MICHIGAN CTEIS

THANK YOU!

PTD Technology

Technical Support:

CTEIS Helpdesk:

(517)-333-9363 ext. 128 or (800) 203-0614 ext. 128

support.cteis.com

cteis.help@ptdtechnology.com

Policy Assistance:

Shawn Sweeney (517)-897-7698

Sweeneys5@michigan.gov