



CTEIS Training Expenditures

September 2025
9:00 a.m.– 12:00 p.m.

Start





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.



The background of the slide is a photograph of an office environment. It shows several people working at their desks. On the left, a woman with curly hair is seen from the back, sitting at a desk with a laptop and a tablet. In the center, a man in a light blue shirt is sitting at a desk, looking towards the right. On the right, a woman with long dark hair is sitting at a desk, looking down at her work. The desks are equipped with various office supplies like laptops, tablets, pens, and water bottles. The office has a modern feel with white cubicle walls and a light-colored floor.

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.

The background of the slide is a photograph of an office environment. It shows several people working at their desks. On the left, a woman with curly hair is seen from behind, sitting at a desk with a laptop and a water bottle. To her right, another person is partially visible. On the right side of the image, a man in a light blue shirt is sitting at a desk, looking at a laptop. Next to him, a woman with long dark hair is also working at a desk. The desks are equipped with various office supplies like pens, paper, and water bottles. The overall atmosphere is professional and busy.

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.



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

A screenshot of the MiLogin for Business login page. The page is split into two main sections. The left section has a dark blue background and contains the text "Michigan's one-stop login solution for business" with a right-pointing arrow. Below this, in smaller white text, it says: "MiLogin for Business connects you to many State of Michigan business services through a single user ID. Whether you want to renew a business license, access CHAMPS for Medicaid billing & claims, or report wages, hours, & contributions for your employees, you can use your MiLogin for Business user ID to connect you to many Michigan government services." The right section has a white background and contains the login form. At the top right of the white section are links for "Help" and "Contact Us". The form includes a "Welcome to MiLogin for Business" heading, followed by "User ID" and "Password" labels with corresponding input fields. There are links for "Lookup your user ID" and "Forgot your password?". Below the input fields is a checkbox for agreeing to terms and conditions, followed by a "Log In" button and a "Create an Account" button.

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:

| FOLLOW UP | EXPENDITURES |
|--|--|
| Follow Up Building Follow Up Review | Expenditure Entry Expenditure Review Expenditure Import Distribution Tables |

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

CTEIS Expenditure Entry

Visit the CTEIS Knowledge Base for Expenditures Documentation
CTEIS Expenditures Support

Breckenridge Community Schools

Breckenridge Middle/High School

EXPORT TO EXCEL

| Exp Type | PSN | OSP Code/DT Code | Program/Dist Table Name | Type | 61a1 funds | Enrollment | |
|----------|-----|------------------|-------------------------|---|------------|------------|----|
| \$ | PSN | 15901 | 01.0000 | Agriculture, Agricultural Operations and Related Sciences | REG | \$4,517.00 | 88 |



Obtain Your Expenditure Information

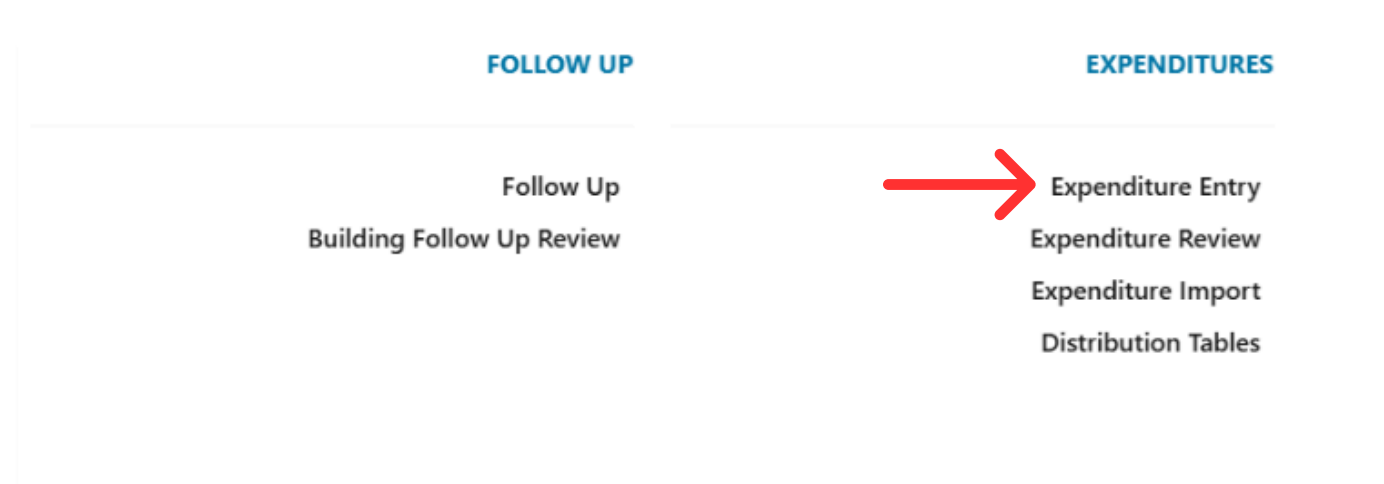
Expenditure information is typically collected from your business or finance office.

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:



The screenshot shows the 'CTEIS Expenditure Entry' form. At the top, there are dropdown menus for 'Breckenridge Community Schools' and 'Breckenridge Middle/High School'. Below these is an 'EXPORT TO EXCEL' button. The main part of the form is a table with the following columns: Exp Type, PSN, CIP Code/DT Code, Program/Dist Table Name, Type, 61a1 funds, and Enrollment. The table contains one row of data:

| Exp Type | PSN | CIP Code/DT Code | Program/Dist Table Name | Type | 61a1 funds | Enrollment |
|----------|-------|------------------|---|------|------------|------------|
| \$ PSN | 15901 | 01.0000 | Agriculture, Agricultural Operations and Related Sciences | REG | \$4,517.00 | 88 |



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:

A screenshot of the CTEIS 'Add Expenditure' form. The form has a title bar 'Add Expenditure' and a subtitle 'Enter Expense for PSN:15901 Agriculture, Agricultural Operations and Related Sciences'. It contains several input fields: 'Function Code' (a dropdown menu with 'Select Function Code...' as the placeholder), 'Object Code' (a dropdown menu with 'Select Object Code...' as the placeholder), and four small input boxes labeled '61a1', '61b', '61c', and 'Other'. There is also a 'Notes' text area. A green 'Enter Expenditure' button is located at the bottom left of the form. Below the form is a section titled 'Expenditure Table' with the subtitle 'Current Expenditures for Breckenridge Middle/High School:'. At the bottom of this section is a button labeled 'EXPORT TO EXCEL'.



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.

CTEIS Example:

| 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 |
| 3 | Salary (Teachers) •CTE Teacher •Portion of Math Teacher Salary teaching CTE students | 127 | CTE Instruction | 1240 | Teaching | Yes | Yes | No |
| 4 | 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 |
| 5 | 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 |
| 6 | Salary (Substitute Teachers)-Substitutes for Permanent CTE Instructional Staff | 127 | CTE Instruction | 1870 | Salaries-Temporary or Substitute | Yes | Yes | No |
| 7 | 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



Add Expenditure

Enter Expense for PSN:15901 Agriculture, Agricultural Operations and Related Sciences

Function Code

Select Function Code...

Object Code

Select Object Code...

61a1

61b

61c

Other

Notes

Enter Expenditure

Expenditure Table

Current Expenditures for Breckenridge Middle/High School:

EXPORT TO EXCEL



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)

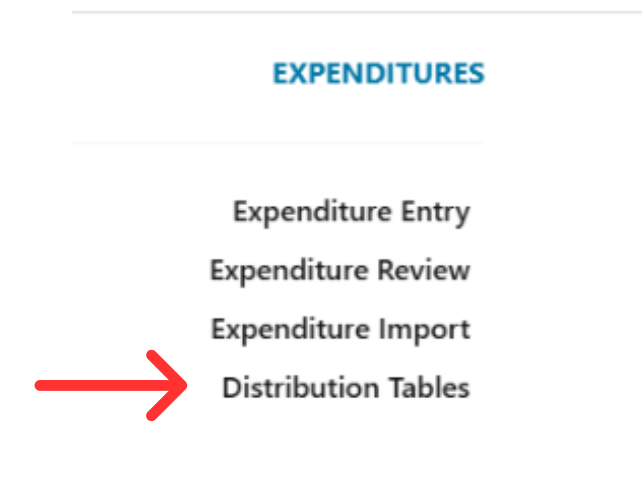
Creating a Distribution Table is an optional tool that is used to “distribute” or spread an expenditure across more than one PSN.

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:

A screenshot of the "Expenditure Distribution Table Management" interface. At the top, there's a header with the title "Expenditure Distribution Table Management". Below the header, there are two dropdown menus: "Breckenridge Community Schools" and "Select Building...". To the right of these is a button labeled "Previous year Distribution Table Report". Below the dropdowns is a table with columns: "Building Name", "PSN", "CIP Code", "Program Name", and "Program Type". The table is currently empty. Below the table, there's a section titled "Create Distribution Table". It contains three radio buttons: "Student Enrollment %", "Even", and "Custom". To the right of these is a text input field labeled "Distribution Table Name". At the bottom right of this section is a green button labeled "Create Distribution Table".



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:

EXPENDITURES

Expenditure Entry

Expenditure Review

Expenditure Import

Distribution Tables

CTEIS Expenditure Review

Breckenridge Community Schools

2025

| BuildingStatus | OANO | OA Name | OBNO | Building Name | Building Status | 61a1 FA Status | 61b F1SD St |
|---------------------|-------|--------------------------------|-------|---------------------------------|-----------------|----------------|-------------|
| <div>VALIDATE</div> | 29040 | Breckenridge Community Schools | 00388 | Breckenridge Middle/High School | Please Validate | | |

EXPORT TO EXCEL

Building

PSN

CTEIS Expenditure Review

Breckenridge Community Schools

2025

| OANO | OA Name | OBNO | Building Name | Building Status | 61a1 FA Status | 61b F1SD Status | Cep |
|-------|--------------------------------|-------|---------------------------------|---------------------|----------------|-----------------|-----|
| 29040 | Breckenridge Community Schools | 00388 | Breckenridge Middle/High School | <div>COMPLETE</div> | | | |

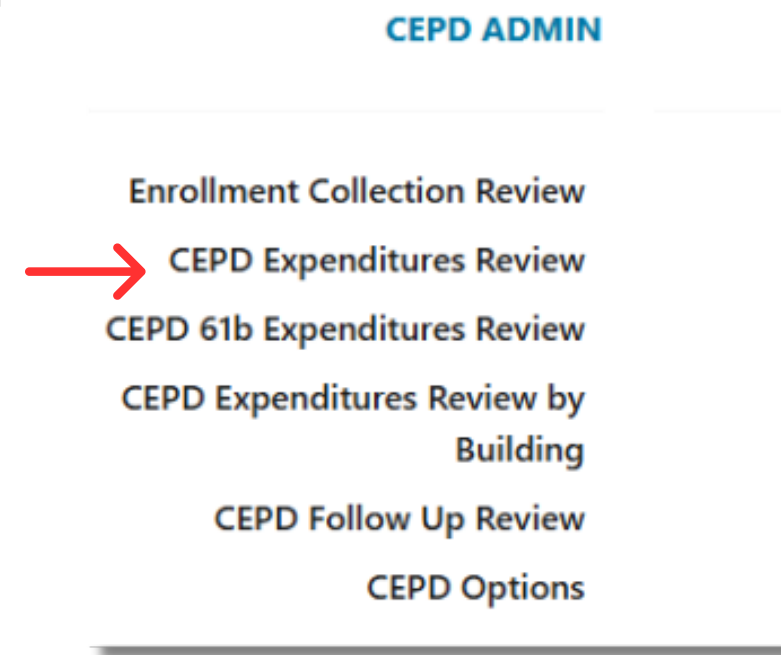
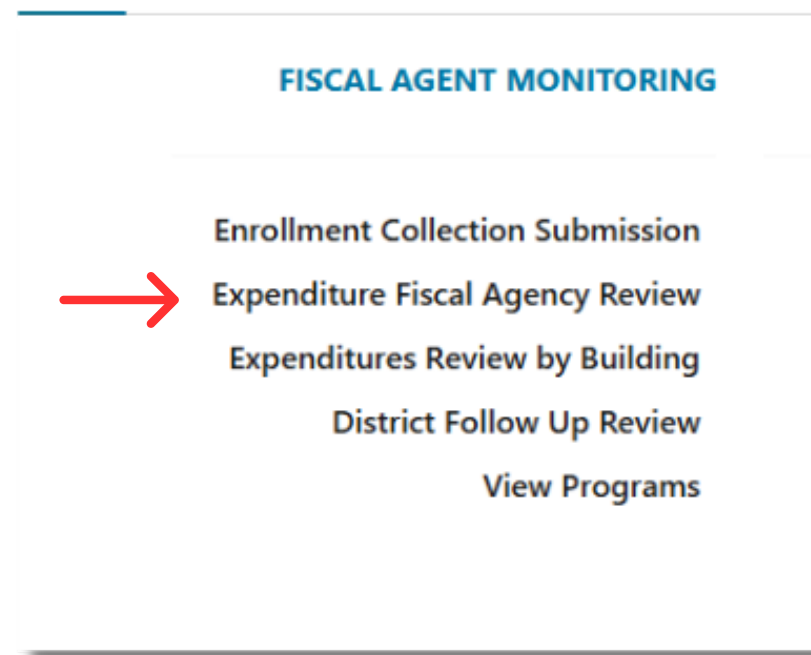
Expenditure Review- Fiscal Agent/ CEPD Administrator:

Fiscal Agency Authorized Officials and CEPD Administrators may view an Expenditures Worksheet which 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 | | Fiscal Agency Wide Totals | |
| Section 61a1 Funds Received: | \$4,517.00 | Total Fiscal Agency Expenditures: | \$0.00 |
| Fiscal Agency Portion of the "Added Cost" of CTE (\$61a1 funds x 1.33333): | \$6,022.67 | % of Minimum Required Expenditures: | 0.00 % |
| Non-CTE Cost:(Foundation Allowance/8): | \$105,688.00 | Your total expenditures have NOT met the minimum required | |
| Foundation Allowance/8 | \$1,201.00 | Total Sect 61a1 Program Improvement Expenditures: | \$0.00 |
| Number of Students Enrolled in Reimbursed CTE Programs: | 88 | % of Sect 61a1 Funds spent on Program Improvement: | 0.00 % |
| Total Required Expenditures (minimum): | \$111,710.67 | 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.

THANK YOU!





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

