



CTEIS Training Expenditures

September 2026
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?

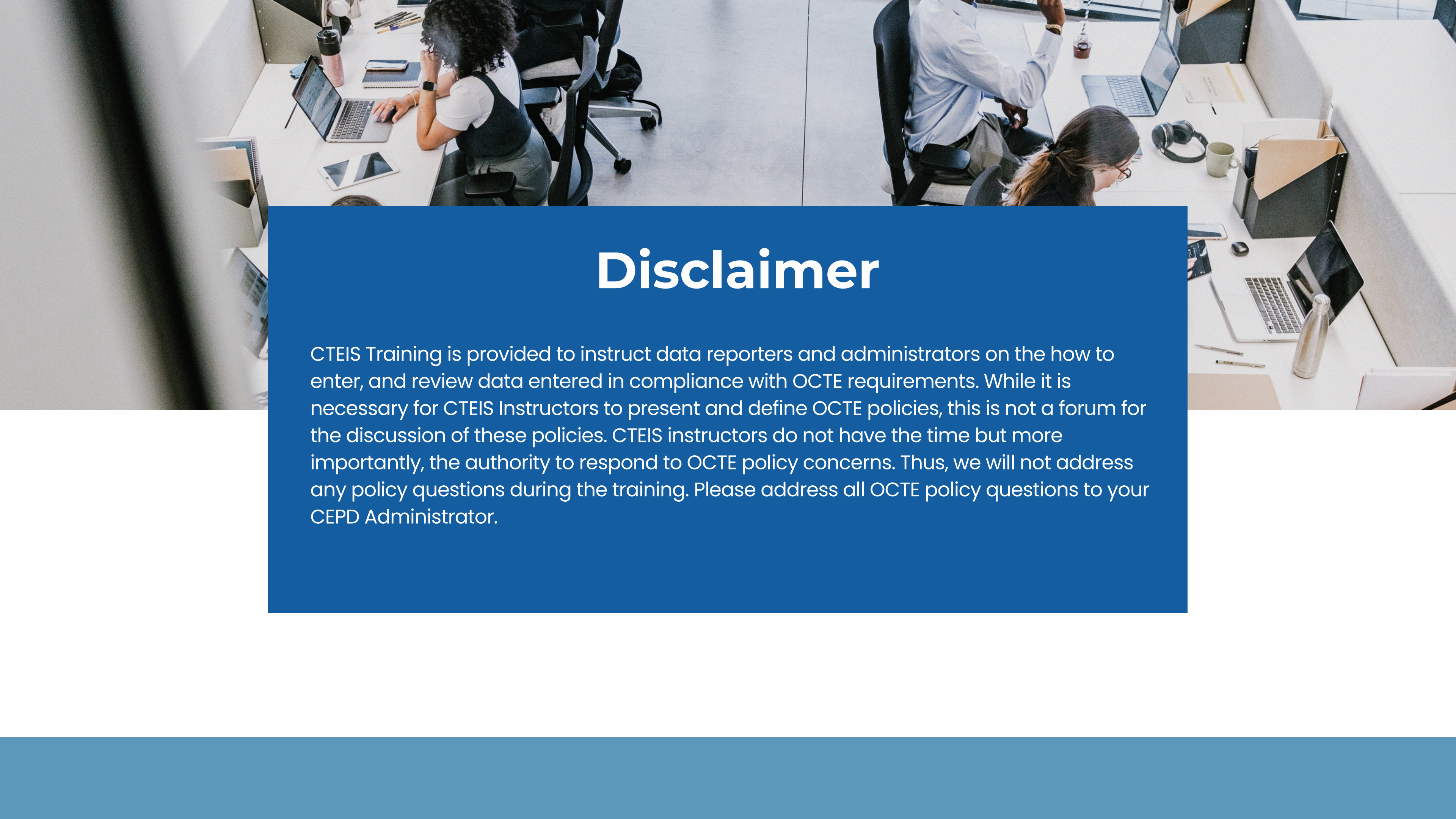
Thank you. We will begin shortly.





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 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.

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.

The image shows 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 starts with "Welcome to MiLogin for Business". It has two input fields: "User ID" and "Password". Below the "User ID" field is a link "Forgot your user ID?". Below the "Password" field is a link "Forgot your password?". There is a checkbox with the text "I agree to the Terms & Conditions, Privacy Policy and the collection, use, storage and sharing of your personal data, and to the collection of sensitive information, such as biometric information and government-issued identification numbers according to that policy." Below the checkbox are two buttons: a dark blue "Log In" button and a white "Create an Account" button with a dark blue border.

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:

Data Entry	Reports
<i>Enrollments</i>	<i>Expenditures</i>
Manage Courses	Expenditure Entry
Mass Course Edit	Expenditure Review
Mass Course Renew	Import Expenditures
Import Courses	Distribution Tables
Manage Staff	

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

Expenditure Entry

Visit the CTEIS Knowledge Base for Expenditures Documentation
[CTEIS Expenditures Support](#)

Select District...

Breckenridge Community Schools

Select Building...

Breckenridge Middle/High School

EXPORT PROGRAMS

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	\$11,936.19	68



Obtain Your Expenditure Information

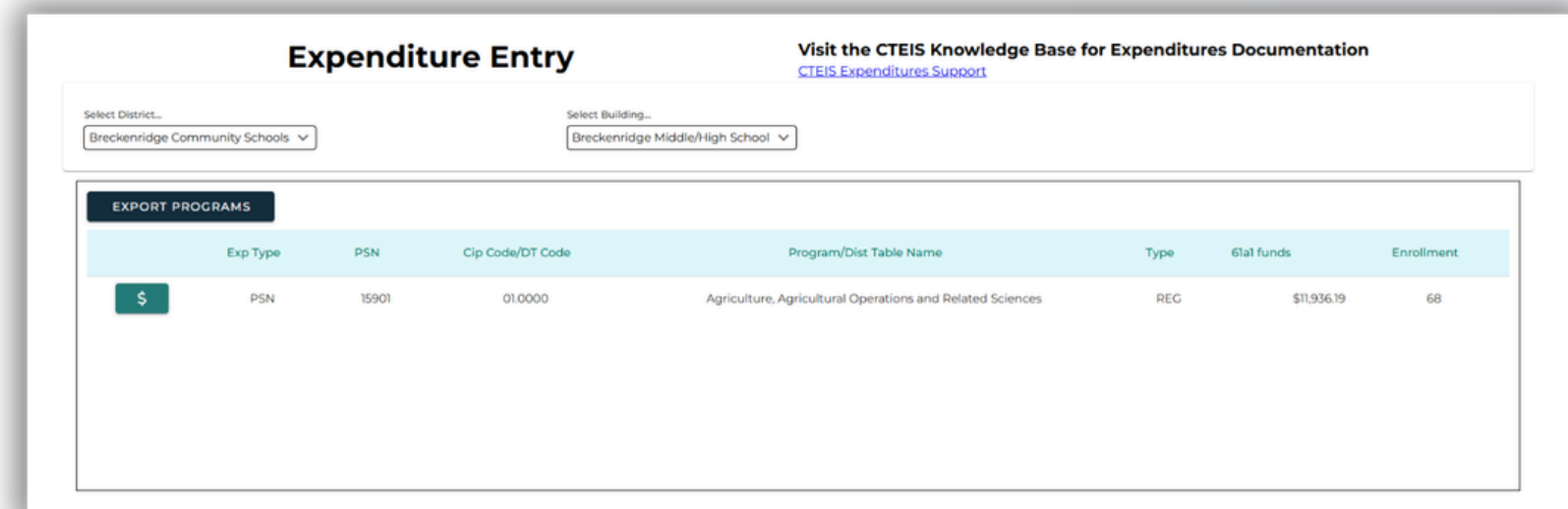
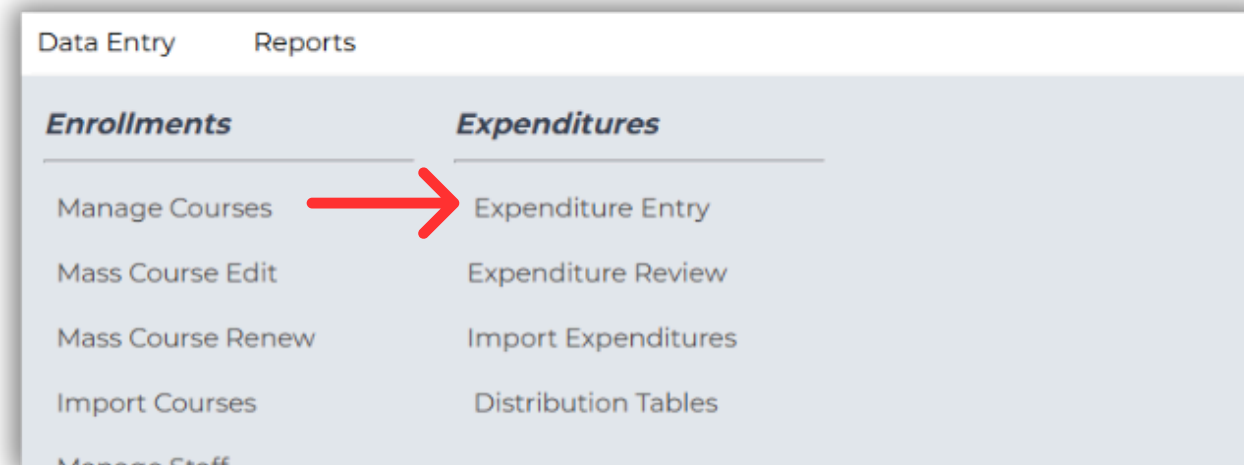
Expenditure information is typically collected from your business or finance office.

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.

CTEIS Example:

Reference: [Entering and Editing Expenditure Data](#)

A screenshot of the "Add/ Edit Expenditure" form in the CTEIS system. The form is titled "Enter Expense for PSN:15901 - Agriculture, Agricultural Operations and Related Sciences". It includes a "Funding Source" section with four input fields: "61a1", "61b", "61c", and "Other", each preceded by a dollar sign and containing the value "0". Above these fields are two dropdown menus: "Select Function Code..." and "Select Object Code...". Below the funding source fields is a "Notes" section with a text input field. At the bottom of the form are two buttons: "ADD EXPENDITURE" and "CLOSE". The form also has a "Select Building..." dropdown at the top right, which is currently set to "Breckenridge Middle/High School".



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/ Edit Expenditure

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

Funding Source

Select Function Code...
Select Function Code...

Select Object Code...
Select Object Code...

61a1
\$ 0

61b
\$ 0

61c
\$ 0

Other
\$ 0

Notes

ADD EXPENDITURE

CLOSE



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:

Expenditures

Expenditure Entry

Expenditure Review

Import Expenditures

→ Distribution Tables

Building Name	PSN	CIP Code	Program Name	Program Type	Enrollment
Breckenridge Middle/High School	15901	010000	Agriculture, Agricultural Operations and Related Sciences	REG	68

Create Distribution Table

Distribution Table Name:

Select Distribution Type

☐ Student Enrollment %

☐ Even

☐ Custom

CREATE DISTRIBUTION TABLE



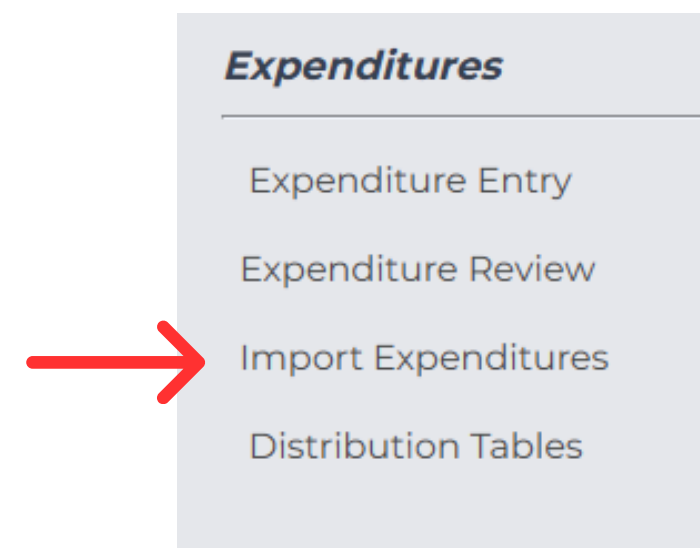
Expenditure Imports:

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:



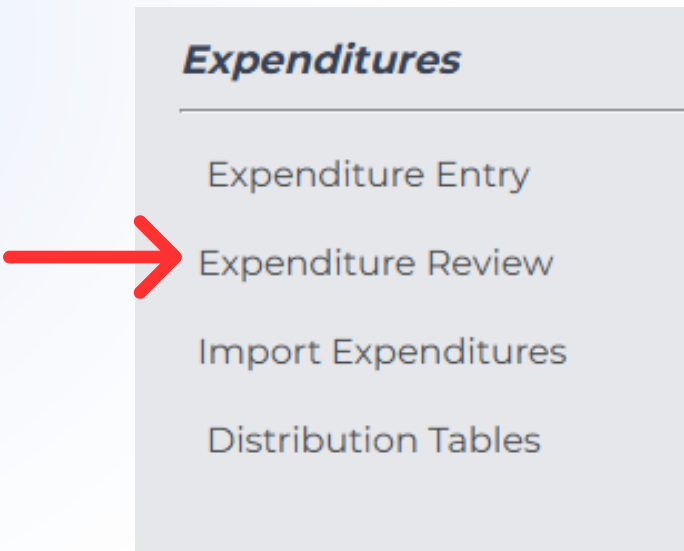


Expenditure Validation and Completion:

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:



Expenditure Submission

Please Select a Year
2026
Buildings: 1

Please Select a District
Breckenridge Community Schools - (29040)

Action	Fiscal and Building	BLDG	FA	FISD	CEPD	OCTE
VALIDATE	18 29040 Breckenridge Community Schools 29040 Breckenridge Community Schools 00388 Breckenridge Middle/High School					

Expenditure Submission

Please Select a Year
2026
Buildings: 1

Please Select a District
Breckenridge Community Schools - (29040)

Action	Fiscal and Building	BLDG	FA	FISD	CEPD	OCTE
VIEW	18 29040 Breckenridge Community Schools 29040 Breckenridge Community Schools 00388 Breckenridge Middle/High School		COMPLETE			

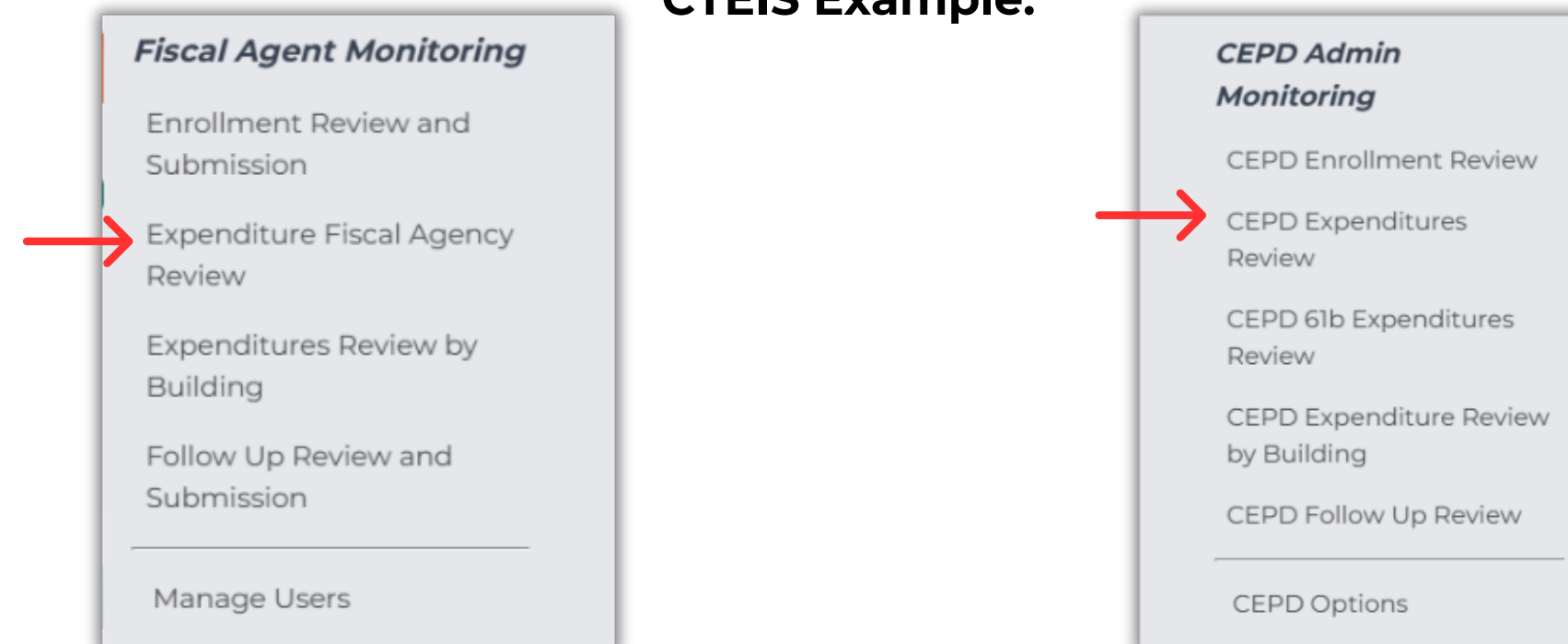
Expenditure Review- Fiscal Agent/ CEPD Administrator:

Fiscal Agency Authorized Officials and CEPD Administrators can view expenditures by building or access the Expenditures Worksheet, which provides 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 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 2025-2026			
Breckenridge Community Schools			
Fiscal Agency Worksheet		Fiscal Agency Wide Totals	
Section 61a1 Funds Received:	\$11,936.19	Total Fiscal Agency Expenditures:	\$0.00
Fiscal Agency Portion of the "Added Cost" of CTE (\$61a1 funds x 1.33333):	\$15,914.92	% of Minimum Required Expenditures:	0.00%
Non-CTE Cost:(Foundation Allowance/8):	\$81,668.00	Your total expenditures have not met the minimum required.	
Foundation Allowance/8	\$1,256.00	Total Sect 61a1 Program Improvement Expenditures:	\$0.00
Number of Students Enrolled in Reimbursed CTE Programs:	68	% of Sect 61a1 Funds spent on Program Improvement:	0.00%
Total Required Expenditures (minimum):	\$97,582.92	Total Section 61a1 Funds expended in Program Improvement object codes, have not met or exceeded 90% of Section 61a funds received by your fiscal agency.	

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						
212:Guidance Services	1220:*Counseling*	\$11,936.19	\$0.00	\$0.00	\$0.00	\$11,936.19
232:Executive Administration	1130:Administrative Assistant	\$0.00	\$0.00	\$0.00	\$83,668.00	\$83,668.00
						\$95,604.19
Indirect Cost (12.92%)						\$12,352.06
Administration and Operations Maintenance						
						\$0.00
Equipment						
						\$0.00
61a1 Grand Total		\$11,936.19				
* indicates Program Improvement Items						
2026-9-28						
<button>PRINT</button>						



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:

CTEIS FA Expenditure Review of Buildings

To validate or submit buildings, please use the Building Reporter Review or the Fiscal Agency Review

Please Select a Year

2026

Buildings: 1

Please Select a District

Breckenridge Community Schools - (29040)

Action	Fiscal and Building	BLDG	FA	FISD	CEPD	OCTE
VIEW	18 29040 Breckenridge Community Schools 29040 Breckenridge Community Schools 00388 Breckenridge Middle/High School					

Looking Ahead:

- Expenditure report is due to CEPD: on November 5, 2026, and the CEPD submits it to OCTE: on November 12, 2026.
- Follow-Up Report training begins October 13, 2026.
- Follow-up report is due to CEPD: January 14, 2027, and the CEPD submits to OCTE: January 21, 2027.
- Spring Enrollment Training begins in March 2027.



MICHIGAN



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

