



**Due November 2, 2011
for CEPD Administrator approval.**

**Due November 9, 2011
to Michigan Office of Career and Technical Education (OCTE)**

CTEIS 5.0 Web 4033 Expenditures

Presented by:
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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 5.0 Web, our goal is to provide you with the very best in 'hands-on' instruction and materials to assist you and your organization's 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.

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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 the 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 which report you are working on.

Technical Help:

Cteis.help@PTDtechnology.com
(800) 203-0614 or (517) 333-9363
Extension 128

Reporting Policy Help:

Joan Church
ChurchJ@Michigan.gov
(517) 335-0360

OCTE website:

<http://www.Michigan.gov/octe>

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GENERAL CTEIS INFORMATION

STEPS FOR GAINING ACCESS TO WWW.CTEIS.COM

- a. You must have an MEIS account. If you *do not have* a MEIS account, you can create one on the internet at: <https://cepi.state.mi.us/meispublic>. Click on the link that says “Create an MEIS account” and follow the instructions provided.
- b. Your **Fiscal Agency Authorized Official** must have activated your CTEIS account. If you are unable to login to www.cteis.com, please contact your **Fiscal Agency Authorized Official** and request access to CTEIS. Directions for Authorized Officials regarding delegation can be found on the CTEIS webpage by clicking the link that says, “Fiscal Agent Delegation Instructions.”

LOGGING INTO CTEIS

To access the CTEIS Website, type www.cteis.com into the Internet browser address bar. This will open the login page for CTEIS. Enter your username and password, which will come from your MEIS account. Your **Fiscal Agency Authorized Official** will create your user account in CTEIS and set up access rights.

TROUBLE-SHOOTING YOUR LOGIN

- a. Make sure your MEIS login works at the MEIS website (<https://cepi.state.mi.us/meispublic>). If you cannot login to the MEIS website, contact the MEIS helpdesk at **(517) 335-0505** or help-desk@Michigan.gov.
- b. 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 given proper access to CTEIS.
- c. If you are still not able to login to CTEIS after following the above steps, please contact the CTEIS helpdesk at cteis.help@PTDtechnology.com or (517) 333-9363 Extension 128 or toll-free (800) 203-0614 ext 128.
- d. Period of inactivity will require another login to access CTEIS. This is typically fifteen minutes.

4033 EXPENDITURE REPORT

GENERAL DESCRIPTION

The 4033 Expenditure Report is used to collect Section 61a(1), CTE Added Cost funds spent (as well as local and federal funds spent) in support of state-approved CTE programs. This report is important in that Fiscal Agencies are accountable to the Michigan Department of Education for how they spend Section 61a(1), CTE Added Cost funds received. This report is also important in that state-wide program expenditure data is used in the annual calculation of Added Cost Factors (Reimbursement Rates) for each CIP Code.

STEPS FOR PREPARATION AND COMPLETION OF THE 4033 REPORT

Only CTE programs for which enrollments were reported on the 4483D will appear on the 4033 for expenditure reporting. Following are steps to help you organize and prepare your 4033 Report:

- 1. Collect Expenditure Information from Appropriate Personnel – Pg. 7**
- 2. Create Distribution Tables (if using) – Pg. 11**
- 3. Enter Expenditure Records – Pg. 13**
- 4. Run 4033 Report Validation – Pg. 15**
- 5. Submit Final 4033 – Pg. 16**

COLLECT EXPENDITURE INFO FROM APPROPRIATE PERSONNEL

REQUIRED INFORMATION

For specific instructions on what information is to be reported in the 4033, please see [OCTE Supplemental Information from OCTE](#) starting on page 19.

Expenditure information is typically collected from the business/finance office. It may be helpful to create a list of the line items and where you can obtain the information required for each item. There is an example of this list located in **Appendix : Contact Table Example** of this manual.

The process of reporting expenditures 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).

BEFORE you enter any expenditures, you have the ability to generate a blank 4033 report that reflects all PSNs by building. To do this, run the validation for a building that has **no expenditures entered**, using the following steps:

- From the **Expenditure Menu** choose **4033 Expenditure Report**.
- Click the **Select** link left of the desired building.
- Click the **Run Validation** button.
- Click the **View Report** button to view a blank report.

To print this report, **FIRST Export** it to the desired format (PDF, Excel, or Word). Then select the **File and Print** commands to print the report.

For data collection purposes, you could export this blank report to Excel and print it with gridlines, using the landscape page orientation. This will give you a clean spreadsheet in which to enter your data. You can also view/print a 4033 Expenditure Report from the past reporting year by using the dropdown list at the top of the Report Completion page. Choose the year you would like to view, **Select** the building, and click on the **View Report** button to see the report. As above, you may export this report to another format and print it if you choose.

ADDED COST EXPLANATION

Added Cost Expenditure Worksheet

State AddedCost Funds Received	\$0.00	
Adjustment for Local Contribution (4/3)	1.333333	
<i>Local Contribution</i>		<i>\$0.00</i>
Non-Vocational Cost per Student Hour (Foundation Allowance/6)	\$0.00	
Number of Student Hours in Reimbursed CTE Programs		
Non-Vocational Cost		\$0.00
<i>Adjustment for Coop</i>	<i>\$0.00</i>	<i>\$0.00</i>
Amount reduced for Supplemental Pro-ration		-0.00
Total Amount to be shown in the Expenditure Report		\$0.00

The Added Cost Expenditures Worksheet, reflects the total amount of expenditures to be reported by your **Fiscal Agency**, and is only available for Fiscal Agents and CEPD Administrators to view. Fiscal Agents and CEPD Administrators can view this Worksheet by choosing **4033 Expenditure Report** from the **Expenditures menu**. The Worksheet will appear at the top of the page.

For a Fiscal Agency to retain all CTE Added Cost funds received during any given year, the Expenditure Report (4033) must fulfill the following requirements:

1. Added Cost Funding:

Each Fiscal Agency must expend funds equal to the amount of CTE Added Cost funds received. Ninety percent (90%) of Added Cost funds received by each Fiscal Agency must be used to support program improvement (program improvement items are starred in the report and described in State directions).

2. Local Contribution (Added Cost Match):

The State will not pay more than 75% of the added cost of a program. Thus, each Fiscal Agency must expend local funds greater than or equal to the difference between the amounts of Added Cost funding received (75% of the Added Cost) and Added Cost funding at the 100% level. For example, if the district received \$7,500 in Added Cost funds, it is assumed that would be 75% of the total. To determine the district's total obligation, multiply the Added Cost received by 4/3 ($\$7,500 \times 4/3 = \$10,000$).

3. Non-Vocational Cost:

Each Fiscal Agency must also expend funds for their CTE programs that reflect a cost comparable to the "regular" education programming. This is referred to as the Non-

Vocational Cost of running a program. The Department uses 1/6 the Foundation Allowance (i.e. one hour) as the Non-Vocational Cost per student hour. Then, this cost is multiplied by the number of reimbursed, wage-earning student hours to determine the total Non-Vocational cost for the Fiscal Agency.

The total obligation for the district can be determined by summing the Local Contribution and Non-Vocational Costs.

Formula:

State CTE Added Cost Funds received * 1.33
+ Reimbursed Wage-Earning Student Hours * (Foundation Allowance/6)
Total amount to be shown in the Expenditure Report

Note: The reimbursement rates for programs (Added Cost Factors) are determined by the previous year's expenditures reported on the 4033. An increase or decrease for a program will directly affect the reimbursement rate (Added Cost Factor) for that program.

DISTRIBUTION TABLES

DISTRIBUTION TABLE EXPLANATION

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. You will need to enter the expenditures for a total of 100%, using the table. Then, 100% of that amount will be spread to each program chosen. Please see the following example:

Distribution Table: "Travel"	
PSN	Amount to Report
07703	25%
14038	25%
17755	50%

Using the above table, "Travel," you would enter an expenditure on line 3 of \$1,000 at a rate of 100%. CTEIS would report \$250 to the PSN 07703, \$250 to the PSN of 14038, and \$500 to the PSN of 17755.

CREATE DISTRIBUTION TABLE

1. From the **Expenditures** menu select **Create Distribution Table**.
2. Select the building for which you will be creating a table by using the dropdown menu. If you would like to add PSNs from multiple buildings to your distribution table, choose All.
3. Write a description for the table in the Distribution Table Description box. This can be anything that helps you define the table.
4. Select whether you would like the distribution to be based on student hours, evenly distributed, or with no calculations.
 - a. Student Hours: The expenditures are distributed based on student hours within a program (PSN). This Student Hour information comes from the *previous year's* XO107 Secondary Funding Report.
 - b. Evenly: The expenditures will be divided equally among the selected PSNs.
 - c. No Calculations: The CTEIS user enters specific percentages for spreading the expenditures across PSNs.
5. Select the programs you would like to include in the distribution table by clicking on the check box to the left of the PSN or press "Check All" to include every PSN for the selected building(s).
6. Click on the **Create Distribution Table** button. If using the **No Calculations** option, click **create**, enter the percentages to be used, and then click **Save Percentages**.

Create Distribution Table:

Fiscal Agency 22000 Select Operating Building 01852, West Iron County High School

Create Distribution Table

Distribution Table Name (req.):

Based on Student Hours
 Evenly Distributed
 No Calculations

Select	Building	CIP code	PSN	Hours	AC Received
<input type="checkbox"/>	01852	15.1301	17152	45.2	0
<input type="checkbox"/>	01852	46.0000	11400	35.56	12231.1
<input type="checkbox"/>	01852	48.0000	16323	57.78	0
<input type="checkbox"/>	01852	51.0000	17603	28.15	4700.73
<input type="checkbox"/>	01852	52.0299	16222	57.05	12091.83
<input type="checkbox"/>	01852	52.0800	17941	45.2	8878

EDIT DISTRIBUTION TABLE

1. From the **Expenditures** menu, select **Edit Distribution Table**.
2. Using the dropdown menu at the top of the page, select the operating building for which you want to edit the distribution.
3. Use the dropdown menu to select the distribution table to be edited. This menu will show the Keycode/Dist# of the table along with the distribution table name you created.
4. The # of PSNs in the distribution table represents the number of PSNs the expenditure was distributed to.
5. Make the desired changes to the distribution table.
 - a. **To delete an included PSN**, check the box in the appropriate row, then click the **Delete Marked** button at the bottom-right of the table.
 - b. **To update the percentages**, enter the values directly into the Percent boxes, then click the **Update Percentages** button. Remember, all percentages entered must still total 100%.
 - c. **To delete the table entirely**, click on the **Delete Dist Table** button at the top-right of the page.
6. Check to see **“Successfully Saved Record!”** message.

Edit Distribution Table:
Please select a building to start Editing distribution tables

Fiscal Agency 22000 Operating Building 01852, West Iron County High School

Distribution Table D22000_2940, dwtest1 Delete Dist Table

#of PSNs in Distribution Table: 6

Mark To Delete	PSN	Building	CIP code	PSN	Percent	Hours	AC Received	dist#
<input type="checkbox"/>	11400	01852	46.0000	11400	13.222280062	35.56	12231.1	D22000_2940
<input type="checkbox"/>	16222	01852	52.0299	16222	21.212909942	57.05	12091.83	D22000_2940
<input type="checkbox"/>	16323	01852	48.0000	16323	21.484345950	57.78	0	D22000_2940
<input type="checkbox"/>	17152	01852	15.1301	17152	16.806722689	45.2	0	D22000_2940
<input type="checkbox"/>	17603	01852	51.0000	17603	10.467018665	28.15	4700.73	D22000_2940
<input type="checkbox"/>	17941	01852	52.0800	17941	16.806722689	45.2	8878	D22000_2940

Update Percentages
Delete Marked

ENTER EXPENDITURE RECORDS

MASS EXPENDITURE ENTRY

1. From the **Expenditure** menu, choose **Mass Expenditure Entry**.
2. From the dropdown menu, select the operating building for which you wish to report expenditures. If you would like to enter expenditures for multiple buildings at one time, select **All**.
3. Use the dropdowns to select the PSN or the Distribution Table that will be used.
4. Using the Line dropdown, select the line item that you would like to enter the expenditure for.
5. Type in the Gross Amount of the expenditure. Percentage Rate will default to 100(%). Net Amount will be calculated when you tab or click into the Net Amount field.
6. Add notes if you would like in the Notes field, directly under the Line dropdown.
7. Press the **Save** button to the right, to save the entry.
8. To begin to enter the next expenditure, change the dropdown back to **(select)** and both lists will be enabled for selection.

Mass Expenditure Entry:
Fiscal Agency 22000 **Operating Building** 01852,West Iron County High School

Select the PSN or Dist. Table to Enter Expenses for.

PSN (Select)

Distribution Table (Select)

Select the line item and amount of the expense:

Line	Gross Amount	Rate	Net Amount	
(Select) <input type="text"/>	<input type="text"/>	100 <input type="text"/>	<input type="text"/>	<input type="button" value="Save"/> <input type="button" value="Delete"/>

Notes

[Export to Excel](#)

	Line	Category	GrossAmt	Rate	NetAmt	psn	dist#	Notes
Edit	*3	Local Travel	\$1,000.00	100	\$1,000.00	16323		
Edit	*4	Equipment Rental & Maintenance	\$1,040.00	100	\$1,040.00		D22000_2940	this is a note
Edit	20	School Administration	\$342.00	100	\$342.00	16323		

EDIT EXPENDITURE

1. From the **Expenditure** menu, choose **Edit Expenditure**.
2. Search for the expenditure to be edited by entering search criteria or do an unfiltered search by just pressing **Find**.
3. Check the box in the appropriate row under **Mark to Edit**.
4. Make the desired changes to the Gross Amount or Rate (%).
5. Click on the **Save Changes** button to save the change to the Expenditure entry.

Fiscal Agency 11000 Operating Building 03740, River Valley High School

Expenditures search for the selected building:

Dist# Line Number PSN

[Available Expenditure]

Mark To Edit	PSN	Dist#	Line#	Gross Amt	Rate(%)	Net Amt
<input type="checkbox"/>		D11000_337	21	33	33	10.89

Gross Amount Rate(%)

DELETE EXPENDITURE

1. From the **Expenditure** menu, choose **Edit Expenditure**.
2. Search for the expenditure to be edited by entering search criteria or do an unfiltered search by just pressing "Find."
3. Check the box in the appropriate row under **Mark to Edit**.
4. Click on **Delete Marked** at the bottom-right of the table to delete the expenditure.

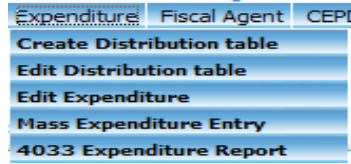
You can also edit or delete an expenditure on the **Mass Expenditure Entry** screen. To do this:

1. Select **Edit** to the left of the expenditure to delete.
2. Press the **Delete** button to the right of the expenditure entry rows.

RUN VALIDATION AND COMPLETE REPORT

RUN VALIDATION

1. Select **Run 4033 Expenditure Report** item from the **Expenditure Menu**.



2. Reporting is tabulated by building. When you enter the 4033 report submission page, you will need to indicate the buildings that you will be reviewing and submitting. Select the building you wish to work with by clicking on the **Select** link to the left of the building name.

4033		REPORT COMPLETION						
Select from Buildings reporting expenditures								
	CEPD #	FA #	Fiscal Agency Name	OA #	Bldg. No.	Building	Bldg. Status	FA CEPD
Select	31	33020	Lansing Public School District	33020	01166	Everett High School	X	
Select	31	33020	Lansing Public School District	33020	01865	J.W. Sexton High School		
Select	31	33020	Lansing Public School District	33020	05148	Hill Center		

3. After you select the building you will be working with, the building's description will be displayed. See example below.

Run Validation	Run Processing for:
View Report	Fiscal Agency: 33020 Lansing Public School District
Mark Bldg. Comp.	Facility: 01865 J.W. Sexton High School

4. Press the **Run Validation** button to validate all of your expenditure entries for the selected building. If any errors are found, a table will list them. **All errors must be cleared prior to viewing or completing your report.** If any warnings are found, a table will list those also. **ALL warnings should be addressed prior to submission of the 4033.**
5. To clear errors, first determine the type of error. Some common errors include:
 - a. **Expenditure entered in the incorrect line:** From the **Expenditure menu**, choose **Mass Expenditure Entry**. Click **edit** to the left of the incorrectly entered expenditure. The details of the expenditure will populate the

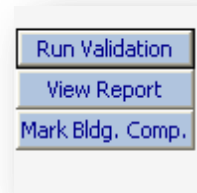
expenditure entry line. Use the drop-down to change the line item and then click **Save**.

- b. **Incorrect Gross Amount or Rate:** From the **Expenditure menu**, choose **Edit Expenditure**. Follow the directions in this manual under the heading “**Edit Expenditure**”.
- c. **Fiscal Agents - Not Meeting Added Cost Requirement/Program Improvement Requirements:** Be sure to check the Added Cost Expenditure Worksheet shown at the top of the report submission page. If there is a note in red, your Fiscal Agency has match deficiencies or has not reported the required 90% program improvement items needed for Added Cost. **Please DO NOT ignore this message. Failure to resolve this issue may result in recapture of CTE Added Cost funds received.**

TO COMPLETE YOUR REPORT

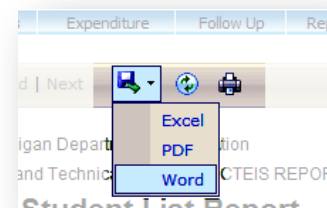
Once all the errors are cleared, the **View Report** button will be activated as well as the **Mark Bldg. Comp.** button.

- Once you have cleared all the errors for a building, mark the building as complete by pressing the **Mark Bldg. Comp.** button. When you mark the building complete, an **X** will appear under the **Bldg** column of the building list, indicating that the building has been successfully submitted. Once you have done this, notify your Fiscal Agent to let them know the report is ready for review.



	CEPD #	FA #	Fiscal Agency Name	OA #	Bldg. No.	Building	Bldg. Status	FA	CEPD
Select	31	33020	Lansing Public School District	33020	01166	Everett High School	X		
Select	31	33020	Lansing Public School District	33020	01865	J.W. Sexton High School			
Select	31	33020	Lansing Public School District	33020	05148	Hill Center			

- To print your report, you must first export it to another format. The export icon offers three available formats. Select Excel, PDF, or Word from the **Export** icon in the upper right corner of your report. Select whether to **Open** the file or to **Save** it to another location. Note: Excel and Word exports do not always correctly render the report. Please use the PDF format unless you have



specific needs.

FISCAL AGENT AND CEPD ADMINISTRATOR

Fiscal Agent Review and Approval

Once the 4033 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 their approval has been submitted, the CEPD administrator will automatically receive an email notification indicating that the report has been submitted and is ready for CEPD Administrator review and approval.

Directions for Fiscal Agent Authorized Official 4033 Submission are available as a link on the CTEIS homepage. Login to www.cteis.com and click on the link entitled "**4033 Fiscal Agency Submission Instructions**".

CEPD Administrator Review and Approval

Once the 4033 Report has been approved by the Fiscal Agent Authorized Official, it is ready for review by the CEPD Administrator. When the CEPD Administrator review is complete and their 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. Login to www.cteis.com and click on the link entitled, "**4033 CEPD Administrator Review Instructions**".

Appendices



SUPPLEMENTAL INFO 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 agents 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 4483D.
3. The fiscal reporting year is July 1, 2010, through June 30, 2011
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.

*Exceptions: Coop/Capstone Programs are collected and reported in a single column by building under the following headings:

CC.0000 – Coop

5. **Family and Consumer Sciences (FCS) programs (CIP: 19.0000) reporting requirements:**
 - a. Only the Parenthood Education segment (segment 02) of the FCS program receives CTE Added Cost funds. All CTE Added Cost funds generated by Parenthood Education must be spent in Parenthood Education. For FCS programs, please report all Parenthood **State** and **Local** expenditures **ONLY in the individual line items provided.**
 - b. Ninety percent (90%) of CTE Added Cost funds received by FCS (Parenthood), must be expended in the following program improvement categories:

Line Item 3: Local Travel

Line Item 4: Equipment Rental & Maintenance

Line Item 5:	Supplies, Materials & Other Expenses
Line Item 8:	Career Guidance
Line Item 12:	Professional & Curriculum Development
Line Item 13:	Planning, Research, Evaluation, & Marketing
Line Item 14:	Advisory Committees
Line Item 22:	Equipment Instruction
Line Item 23:	Equipment Support

- c. **All expenditures reported** for FCS (Parenthood) in ANY category/column will count toward the local contribution (match) requirement.
- d. Expenditures for all other **non-Parenthood** FCS segments (**excluding** Segment (02) - Parenthood) **must be reported** on:

Line 27, Non-Parenthood Family & Consumer Sciences.

For further information, please refer to the *Program Administration Family and Consumer Sciences 2002-2003 Guidelines*. Copies of these guidelines may be obtained by calling Norma Tims at (517) 241-2091.

LINE ITEM DESCRIPTIONS

INSTRUCTIONAL

Line Item 1 - Salaries

Salaries of all teachers, aides, paraprofessionals and temporary substitutes, who provide teaching services to the particular state-approved program. Five hours of instructional time is considered to be full-time. Include any substitute teacher costs where the regular teacher was away from the classroom. Prorated costs should be based upon the percentage of the total 5-hour day devoted to the program.

Example:

CTE Teachers	Salary	Load	Allocation	Amount
H. Jones	\$18,500	5.0 hours	100%	\$18,500
S. Peter	\$30,000	2.5 hours	50%	\$15,000

Line Item 2 - Contracted Instruction

If a program has contracted with private business or industry, a private school, or a community college, enter the total cost of the contract for the 2010-2011 school year

(including summer 2010). If you plan to use any contracted instruction expenses to meet the 90% program improvement expenditure requirement, those contracted instruction expenditures must be identified by line item, and records must be maintained that support such delineation.

***Line Item 3 - Local Travel**

Report costs of travel that results from the duties of staff. This includes the cost of itinerant teachers, such as building trades teachers, who may travel to the onsite building location to carry out their teaching assignment.

***Line Item 4 - Equipment Rental & Maintenance**

The rental and maintenance costs of all equipment used in connection with CTE instructional programs. If the equipment is used in more than one CTE program, prorate the costs by the percent of time the equipment was used for each particular program.

***Line Item 5 - Supplies, Materials, & Other Expenses**

Supplies and Materials - Instructions

Career and Technical Education instructional supplies and materials are defined as those supplies and materials used for CTE instructional purposes only. Do not include supplies and materials that are purchased for resale.

Examples of instructional supplies and materials are: manuals, reference materials, textbooks, periodicals, hand tools, work clothes, audio-visuals, filmstrips, videos, and other program specific materials. Also, specifically excluded are consumable food supplies for Family and Consumer Science programs and any building maintenance or capital outlay items for all programs.

Other

Unique costs not normally considered as part of the program, but directly associated with instructional programs, may be allowable in this category. Examples of other costs are: attorney and title fees associated with off-site building trades programs, dues for professional organizations, field trips, and resource persons.

Line Item 6 - Employee Benefits - Fringe

Report the amount of fringe benefits appropriate for instructional staff. Prorate fringe benefits on the same basis as teaching salaries (clock hours). Five clock hours per day of teaching is considered full-time (100%).

Example:

<u>Name</u>	<u>Fringe</u>	<u>Allocation</u>	<u>Amount</u>
H. Jones	\$3,700	Full-Time	\$3,700
S. Peter	\$5,000	50%	<u>\$2,500</u>
Amount to be reported on Line 6:			<u>\$6,200</u>

Line Item 7 - Total Instruction (Lines 1-6)

Automated: Line items 1-6 amounts are automatically summed and entered here.

*=Program Improvement Item

SUPPORT SERVICES

***Line Item 8 - Career Guidance**

Costs incurred as the direct result of program activities related to the provision of the career guidance program for grades 9-12 only. Costs may need to be prorated to accurately reflect the time and costs accrued as a result of the activity for only CTE students.

Personnel Requirements: Personnel delivering these services must meet the State of Michigan endorsement requirements as established in the State of Michigan General School Laws.

Costs for the following activities may be reported in this category:

- Development of a comprehensive guidance and counseling program model.
- Structured group guidance activities designed to acquaint students, parents, and/or guardians with career opportunities in career & technical education.
- Assessment designed to help potential CTE students or students enrolled in career and technical education to expand understanding of aptitudes, achievement, and interests for improved career decision-making purposes.
- Career awareness and exploration experiences, including modified shadowing.
- Formalized career decision-making through an education/employment planning process.
- Structured employability skills training.
- Organized small group counseling related to career development.
- Coordinated system for the delivery of career/occupational information, including MOIS and other media services.

***Line Item 9 - Student Organizations**

The costs associated with student organizations that are directly connected with career and technical education instructional programs and that are:

- An integral part of the CTE instruction offered;
- Supervised by CTE personnel who are qualified in the occupational area which the student organization represents; and
- Available to all students in the instructional program without regard to membership in any student organization.

An integral part of CTE instruction includes:

- Training in an organized educational program which is directly related to the preparation of jobs for paid or unpaid unemployment in a career.
- Field or laboratory work incidental to the vocational training.
- Development and acquisition of instructional materials, supplies, and equipment for instructional services.
- Funds may also be used for paying student leadership dues, student travel and lodging to approved skill competency conventions, provided written local policies and procedures are in place, indicating conditions under which these costs become eligible for reimbursement.

An integral part of CTE instruction **does not** include:

- Cost of non-instructional activities such as athletic, social, or recreational events.
- Printing and dissemination of non-instructional newsletters.

***Line Item 10 - Career Placement & Follow-Up Survey**

The costs (salary and office costs) for career and technical education job placement and follow-up personnel. The actual costs should be reported; or total costs may be prorated to each particular program. This is achieved by multiplying the percent of total student hours attributed to the specific CTE program by the total career and technical education student placement and follow-up costs, salary, and office costs.

Note: Placement costs are not appropriate for Family and Consumer Science programs and, therefore, cannot be included for those columns.

Example: Prorated Costs = 12%

Total Costs of Placement Office, including the Placement Coordinator's Salary and Office Costs:

$$\begin{aligned} \$18,000 \times .12 &= \$2,160 \text{ Salary} \\ \$ 1,500 \times .12 &= \$ 180 \text{ Office Costs} \end{aligned}$$

Line Item 11 - CTE Administration and Coordination

The prorated costs (salary and office costs) of CTE administration approved by the Office of Career and Technical Education; including CTE directors, CTE supervisors, shared-time directors, and their staff.

CTE administration and coordination costs can be reported for other non-approved administrators only under the following conditions:

1. The administrator has local Board of Education authority to contract or supervise CTE programs, and
2. The administrator has a valid vocational certificate. Administrative costs reported are limited to the portion of that total cost related to the administration of approved CTE programs.

Example: After having met the above criteria, it is determined that ten percent (10%) of the \$310,000 spent for administration and coordination costs in Harry School District were spent in the administration of the CTE programs. Therefore, \$31,000 can be reported as CTE administration and coordination costs.

However, the total CTE administration and coordination costs must be prorated and allocated to the particular programs.

Example: Harry School District has a total of 500 student hours in career and technical education; 60 student hours (12%) in auto mechanics. Therefore, 12% of the CTE administration and coordination costs can be allocated to auto mechanics.

The total CTE administration salary and office costs equal \$30,000 salary and \$1,000 office costs. The auto mechanics portion of the costs are:

$$\begin{aligned} .12 \times \$30,000 &= \$3,600 \text{ Salary} \\ .12 \times \$1,000 &= \$120 \text{ Office Costs} \end{aligned}$$

***Line Item 12 - Professional & Curriculum Development**

The cost of in-service training activities directly related to career and technical education.

All CTE in-service costs qualify, except those where:

- The primary purposes of the training were applicable to the general education faculty, or
- To obtain credits toward a general education or career and technical education degree.

Priority should be given for in-service training in the use of Competency Standards and other recognized student performance indicators that contribute to program quality.

Example: Merry High School spent \$150 of additional wages for two auto mechanics teachers, \$900 for a consultant, and \$100 for supplies.

***Line Item 13 - Planning, Research, Development, Evaluation, & Marketing**

Identifiable vocational education program costs that are directly associated with planning, research, development, evaluation, and marketing efforts.

Examples: Public relations and advertising
Promotional activities
Data collection, research, and evaluation

***Line Item 14 - Advisory Committees**

Costs of advisory committees used in conjunction with career and technical education programming.

Line Item 15 - Employee Benefits

The cost of fringe benefits for staff providing support services for students participating in CTE programs.

Example:

<u>Name/Title</u>	<u>Fringe</u>	<u>Load</u>	<u>Allocation</u>	<u>Amount</u>
<u>CTE Administration</u>				
R. Thomas - Adm	\$6,000	Full-Time	.12	\$720
S. Richards - Clerk	\$ 500	Full-Time	.12	\$ 60
<u>Placement and Follow-Up</u>				
M. Moore - Place. Mgr.	\$2,500	Full-Time	.12	\$300
<u>Career Counseling</u>				
B. Smith - Career Counselor	\$9,750	Half-Time	.12	\$1,170

Line Item 16 - Total of Lines 8-15

Automated: The amounts entered on Line items 8-15 are automatically summed and entered here.

Line Item 17 - Subtotal of Lines 7 & 16

Automated: The amounts automatically entered in Line items 7 and 16 are automatically summed and entered here.

Line Item 18 - Indirect Cost

Automated: The amount shown in line item 18 is automatically calculated and placed in the report.

Costs that are not directly identifiable with a program or that cannot be conveniently charged directly to a program at the time of recording the expenditure transaction. The indirect cost rate for each fiscal agency is obtained from the Michigan Department of Education and shown in the descriptor for Line Item 18.

The amount shown in Line Item 18 will equal the **larger** of either:

- The indirect cost rate times the amount shown in Line Item 17 multiplied by the indirect cost rate listed, **or**
- The sum of the expenses entered for Line Items 19, 20, and 21.

NOTE: Line items 19 and 20 were opened up to all districts , and are no longer restricted to Area Centers.

Line Item 19 - General AdministrationBoard of Education

Costs for activities concerned with establishing policy, operating schools, and the school system, and providing the essential facilities and services for the CTE staff and pupils.

Executive Administration

Costs for activities associated with the area center's general or executive responsibilities. These activities may be distinguished from the supervision or direction of a specific function, program, or supporting service, which may appropriately be charged to another specific instructional or support function.

Line Item 20 - School Administration

Office of the Principal

Activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school building.

Other School Administration

Other activities of school administration that are identifiable and are directly associated with this item.

Line Item 21 - Business Services

Note: A Local District may report these expenses, providing it lists only the prorated portion of the costs; as determined by the percent of students enrolled in CTE programs.

Business Operation and Maintenance

Costs for activities concerned with keeping the physical plant open, comfortable, and safe for use; and keeping the grounds, building, and equipment in an effective working condition and state of repair.

Example: Chair for principal = \$450 multiplied by 20% CTE Enrollment = \$90

Other Business Services

Costs for transactions that should not be identified to any of the other business services in the center.

Equipment – All equipment must have been purchased and paid for by July 1, 2011

*Line Item 22 – Equipment: Instruction (Capital Outlay)

The cost of any equipment purchased for use in the CTE instructional program. If the equipment is used in more than one CTE program, the costs should be prorated to accurately reflect the percent of time/use by each CTE program.

For FCS-Parenthood segments, please refer to the *Program Administration Family and Consumer Sciences 2002-2003 Guidelines*, or call Norma Tims at (517) 241-2091.

Example: \$15,500 was spent for a specialized computer system used by students in two CTE programs: Electro/Mechanical Technology (25% of time) and Electrical/Electronic Installation (75% of time). The cost was prorated as follows: Elect/Mech Tech - \$3,875 and Elect/Electronic Install/Repr - \$11,625.

***Line Item 23- Equipment: Support (Capital Outlay)**

The cost of any equipment purchased for use in connection with a CTE program. If the equipment is used in more than one CTE program, the costs should be prorated to accurately reflect the percent of time/use by each CTE program.

Example: A total of \$7,000 was spent for a computer used 82% of the time for the CTE director's office. The remaining 12% of the cost (\$288) was for the auto mechanics instructor.

TOTAL EXPENDITURES**Line Item 24 - Total Expenditures (Lines 17-23)**

Automated: The amounts entered in Line items 17 - 23 are automatically summed and entered here.

INSTRUCTIONAL SALARY BREAKOUT

The amounts shown in Line Items 25 and 26 are subsets of Line Item 1: Salaries

***Line Item 25 - Summer 2009 Agriculture Production Salaries**

The amount of salaries from Line 1 for summer (2010) Agriculture Production only.

***Line Item 26 - Summer 2009 Capstone (COOP) Coordination Salaries**

The amount of salaries from Line 1 for summer (2010) COOP Coordination only.

Line Item 27 - Non Parenthood FCS

Total expenses for all other segments of Family and Consumer Sciences **Except Parenthood Segments**. This total does not include any costs entered for the FCS-Parenthood segment.

CONTACT TABLE EXAMPLE

Line	Contact	Number	Description
1	Person one	42113	Salaries for T, A, P, TS
2	Bookkeeper	LCTE	Cosmetology tuition costs
3	Bookkeeper	LCTE	Mileage for LCTE staff
3	Smith	42157	Dan and Jeff mileage
4	Bookkeeper	LCTE	Equipment replacement
4	B. Jones	Ext. 33	Custodial supplies
4	Bookkeeper	LCTE	Equipment repair
4	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.
4. State Aid funding for Parenthood Education must be used for Parenthood Education.

SAMPLE 4033 REPORT

Michigan Department of Education
Office of Career and Technical Education - CTEIS Report

4033 Career and Technical Education Expenditures 2009-2010 School Year

CEPD: 88
Fiscal: 12345 Area Schools
Building: 12345 High School



			<i>PSN: 12345</i>	<i>PSN: 1234</i>	<i>PSN: COOP</i>
			<i>CIP: 52.0299 - Business Admin Mgt & Operations</i>	<i>CIP: 52.0800 - Finance & Financial Mgt Services</i>	<i>CIP: CC.0000 - CoOp-Cap Coordination</i>
			<i>SHrs: 69.9166</i>	<i>SHrs: 16.6666</i>	<i>SHrs: 21.9584</i>
			<i>%Tot: 64.41%</i>	<i>%Tot: 15.36%</i>	<i>%Tot: 20.23%</i>
			<i>AC: 16725.59</i>	<i>AC: 0</i>	<i>AC: 0</i>
Instruction	SALARIES	1	111,158.28	26,497.72	34,910.99
	CONT INSTR	2			
	LOCAL TRAVEL	* 3	293.73	70.02	92.25
	EQ RENT & MNT	* 4	900.00	900.00	
	SUPPLIES	* 5		323.00	
	EMP BEN INST FR	6	48,596.92	11,584.45	15,262.62
	TOTAL 1-6	7	160,948.94	39,375.19	50,265.87
Support Services	CAREER GUIDANCE	* 8	875.00	875.00	
	STUDENT ORG	* 9			
	CAREER PLACE	* 10	1,050.00		
	CTE ADMIN	11			
	PROF/CURR DEV	* 12	1,728.97	336.58	443.45
	PL/RE/DEVEI/MK	* 13			
	ADVISORY COMM	* 14			
	EMP BEN SUPP FR	15			
	TOTAL 8-15	16	3,653.97	1,211.58	443.45
	SUBTOTAL 7 & 16	17	164,602.91	40,586.78	50,709.32
INDIRECT COST (15%)	18	24,690.44	6,088.02	7,605.40	
Area Centers Only	GEN ADMIN	19			
	SCHOOL ADMIN	20			
	BUSINESS SERV	21			
Capital Outlay	EQUIP INST	* 22	3,300.00	3,300.00	
	EQUIP SUPP	* 23	3,440.00		
	TOTAL 17-23	24	196,033.34	49,974.79	58,315.72
	SUMAG SALARY	* 25			
	SUM COOP_CAP SAL	* 26			
	NON PARENT FCS	27			

PROGRAM IMPROVEMENT ITEMS

Ninety percent (90%) of the Added Cost funds received by each fiscal agent must be used to support program improvement. The following categories are considered as program improvement:

Line Item **Expenditure Category**

Instruction

- | | |
|---|--------------------------------------|
| 3 | Local Travel |
| 4 | Equipment Rental & Maintenance |
| 5 | Supplies, Materials & Other Expenses |

Support Services

- | | |
|----|---|
| 8 | Career Guidance--Pupil |
| 9 | Student Organizations--Pupil |
| 10 | Career Placement & Follow-up Survey--Pupil |
| 12 | Professional & Curriculum Development--Improvement of Instruction |
| 13 | Planning, Research, Evaluation & Marketing--Central Services |
| 14 | Advisory Committees--Community Services, Other |

Equipment

- | | |
|----|---------------------------------------|
| 22 | Equipment Instruction--Capital Outlay |
| 23 | Equipment Support--Capital Outlay |

Instructional Salary Breakout

- | | |
|----|--|
| 25 | Summer Agriculture Production Salaries |
| 26 | Summer Coop/Capstone Coordination Salaries |