

CTE Expenditures Reporting

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30 YEARS

CTE Expenditures Report

- A.K.A. “4033”
- Purpose:
 - Provide data for calculating the “Added Cost” of CTE programs
 - Monitor 61a1 funds

CTE Expenditures Report (4033)

- Added Cost Referent Group
 - Survey of CEPD Administrators
 - Examples of expenditures by category
 - Review existing expenditure data collection forms, instructions
 - Meet with district finance staff

CTE Expenditures Report (4033)

- Process:
 - Reviewed coding recommendations from Oakland Schools
 - Reviewed coding expenditures to parallel the Financial Information Database (FID)
 - CTE Added Cost Referent Group

CTE Expenditures Report (4033)

- Goals:
 - Update 4033 report to align to other CTE expenditures reporting
 - Update 4033 report to align to Financial Information Database coding
 - Allow import of finance data directly from district financial systems

CTE Expenditures Report (4033)

- Goals:
 - Possibly allow direct transfer of data to FID from CTEIS expenditure report

Proposed CTE Expenditures Coding Structure

Fund (Default)	Transaction (Default)	Function	Object	Program (automatic)	Grant	Facility/School (Automatic)	Other	Amount
11	Expenditure	127	100-Salaries	51.0000	61a1	06142-CACC		150,000
11	Expenditure	127	200-Benefits	51.0000	61a1	06142-CACC		40,000
11	Expenditure	127	600-Supplies	51.0000	61b	06142-CACC		23,000
11	Expenditure	127	730-Equipment	51.0000	61c	06142-CACC		50,000
11	Expenditure	212	100-Salaries	51.0000	Mill	06142-CACC		120,000
11	Expenditure	212	200-Benefits	51.0000	Mill	06142-CACC		32,050
11	Expenditure	212	300-Purchased Services	51.0000	Mill	06142-CACC		90,200
11	Expenditure	212	600-Supplies	51.0000	61a1	06142-CACC		15,000
11	Expenditure	226	100-Salaries	51.0000	Foun	06142-CACC		110,000
11	Expenditure	226	200-Benefits	51.0000	Foun	06142-CACC		35,000

CTE Expenditures Report (4033)

- Expenditures would be coded by:
 - Function Code
 - Object Code
 - Program (CIP Code)
 - Grant (61a1, 61b, etc.)

CTE Expenditures Report (4033)

- Data must be in compliance with the Michigan Public School Accounting Manual

http://www.michigan.gov/mde/0,1607,7-140-6530_6605-21321--,00.html

Michigan Pupil Accounting Manual

- The coding structure is consistent with “Financial Accounting for Local and State School Systems” published by the National Center for Education Statistics, 2009.
- Standard coding found in this section is necessary to satisfy state and federal reporting requirements.

Function Code Example

127—Career and Technical Education

- Instructional activities which provide:
 - laboratory, simulations or instruction
 - offered at the secondary level
 - based upon individually designed learning experiences
 - in a vocational subject
 - preparing the pupil for competencies required in a recognized occupation coded
 - in accordance with recognized and approved Classification of Instructional Programs (CIP) codes.

Function Code Examples

State Board of
Education &
Superintendent

Top 10 in 10

Academic Standards

Career and Technical
Education



CTE Instructional
Programs

Data and Reports

Earning College Credit
in CTE


MDE / CAREER AND TECHNICAL EDUCATION / FUNDING AND MONITORING
/ PERKINS FEDERAL PROGRAMS

CTE Perkins

- [2017-18 Use of Funds Guide](#) 
- [CTE Perkins CPI and Activity Selections](#) 
- [2015-16 CPI Activity Lists](#)



Resources

- [CEPD Look Up](#) 
- [Gender Equity Program Information](#)
- [Michigan CTE Programs Identified as Nontraditional](#)

Carl D. Perkins Use of Funds Guide



2017-2018 CTE PERKINS USE OF FUNDS GUIDE

INTEGRATION OF ACADEMICS (Required)

FUNCTION CODES & DESCRIPTION	SUGGESTED USES
<p>127 – Integration of Academics – Instruction: To provide instruction that strengthens the academic and CTE skills of CTE students through a coherent sequence of integrated courses in a CTE program of study.</p> <p>Eligible use of funds for support of academics may include the portion of an academic teacher salary dedicated to teaching CTE students in state-approved CTE programs and academic instruction that takes place within CTE program curriculum.</p>	<ul style="list-style-type: none"> • Plato software/license • Key Train license • Pre-test Key Train assessments • CTE resource teacher for language arts/reading • Portion of math teacher’s salary spent teaching CTE students • CTE parapro salaries • Health science clinic assistants for skills training • WorkKeys assessments for academic skill level

Object/Activity Codes

Object

The code used to describe the service or commodity obtained as the result of a specific expenditure.

- Allowable functions are specified for each object code.

Object Code Examples

- 1240—Teaching (allowable functions: 1xx, 219, 3xx)
 - An assignment to a staff member to instruct pupils. The assignment may be in course or non-course instructional situations.
- 1220—Counseling (allowable functions: 212, 3xx)
 - An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.

Program Codes

Program

The code used to describe a plan of activities and procedures designed to accomplish predetermined objective or set of allied objectives.

(CIP Codes)

Program Code Examples

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
Agriculture, Food & Natural Resources		
501	01.0000	Agriculture, Agricultural Operations and Related Sciences
505	01.0601	Applied Horticulture and Horticultural Operations
502	03.0000	Natural Resources and Conservation
506	26.1201	Biotechnology
507	01.0903	Animal Health & Veterinary Science
Architecture & Construction		
560	15.1301	Drafting and Design Technology/Architectural
534	19.0605	Home Furnishings Equipment Installers and Consultants

Grant Codes

Grant Code

The code used to identify various grant programs/funding source

Grant Code Examples

Grant Code	Authority	Account Name/Description
344	SA Sec. 61	Vocational Education
345	SA Sec. 62	Vocational Education
355	SA Sec. 61b	Skilled Trades/Dual Enrollment Program
379	SA Sec. 61c	Secondary CTE Equipment Grant
380	SA Sec. 61c(6)	Mechatronics Program (CTE)
400	84.048a	Carl D. Perkins- Basic Grants to the States

Steps Completed

- Added Cost Referent Group meeting with district finance staff
- Review Special Education expenditures report for possible options
- Consult with CEPI and State Aid office to ensure consistency across agencies

Next Steps

- Share with ISD Finance Officers for Input
- Develop mock-up of changes to CTEIS for review by district CTE and finance staff
- Set up import/export process for district finance systems and FID

Timeline

Month/Year	Activity
Fall 2018	Finalize Expenditure coding guidance based on input
Winter 2019	Develop and disseminate instructions and materials
Summer 2019	Program changes to CTEIS
2019-2020 School Year	Implement new 4033 Expenditure report (November 2020 report)

Example Guidance

Examples	Function Code	Function Description	Object Code	Object Description	Program Improvement?	Allowable Use of 61a1 Funds?	Reportable CTE Expenditure?	Old 4033 Line Items	Old 4033 Line Item Descriptors
Salary-CTE Teachers	127	CTE Instruction	1240	Teaching	No	Yes	Yes	Line 1	Salaries
Salary-Portion of Math Teacher Salary teaching CTE students	127	CTE Instruction	1240	Teaching	No	Yes	Yes	Line 1	Salaries
Salary-CTE Classroom Aides	127	CTE Instruction	1630	Aides	No	Yes	Yes	Line 1	Salaries
Salary-CTE Teaching Assistants	127	CTE Instruction	1630	Aides	No	Yes	Yes	Line 1	Salaries
Salary-CTE Para Professionals: such as Health Science Clinic Asst for CTE Skills Training	127	CTE Instruction	1630	Aides	No	Yes	Yes	Line 1	Salaries
Salary-Substitutes for Permanent CTE Instructional Staff	127	CTE Instruction	1870	Teaching	No	Yes	Yes	Line 1	Salaries
Salary-work performed in addition to normal work period (extra-duty pay) such as: Chaperones at CTE Student Activities, including field trips	127	CTE Instruction	1970	Teaching	Yes	Yes	Yes	Line 1	Salaries
Contracted CTE Instruction; CPR Trainer; Contracted Sub Services (PESG); Contract Physician for EMT Program; Contracted C.N.A	127	CTE Instruction	3110	Instructional Services (Non-payroll)	No	Yes	Yes	Line 2	Contracted Instruction
Non-payroll CTE instructional services performed by qualified persons providing CTE learning experiences for pupils; such as: CTE teachers and paraprofessionals.	127	CTE Instruction	3110	Instructional Services (Non-payroll)	No	Yes	Yes	Line 2	Contracted Instruction

Questions?

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