

2023 CTEIG Expenditure Report

CALIFORNIA DEPARTMENT OF EDUCATION
CAREER AND COLLEGE TRANSITION DIVISION
CTE LEADERSHIP OFFICE

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Presentation Topics

- **Why Complete the CTEIG Expenditure Report?**
- **PDF Form – LEA Information**
- **Tab 1 - Spending Amounts – Table A & B**
- **Tab 2, 3, 4 – Narrative Spenddown & Spenddown Summary**
- **CTEIG FY Application vs Expenditure Report**
- **Where Do I Send It?**
- **Q & A**
- **Contact Info**

Why Complete the CTEIG Expenditure Report?

- Per *EC 53076(c)* CDE must “... Annually review grant recipients’ expenditures on career technical education programs for purposes of determining if the grant recipients have met the dollar-for-dollar match requirement specified in subdivision (a) of Section 53071 ...”

Signature Page PDF Form - LEA Information

- ✓ LEA Name
- ✓ CDS Code
- ✓ CTEIG Coordinator First & Last Name and Email Address
- ✓ Superintendent or Designee First & Last Name and Email Address
- ✓ Signatures of Superintendent or Designee **MUST** be either handwritten or “typed in name” as the signature

Expenditure Report

Tab 1 – Spending Amounts

- ✓ The amounts entered for both Actual CTEIG Expenditures and Actual LEA Match should **not be on an Accrual basis**, in other words - not by when it was received or spent, the amounts should be by allocation year
- ✓ For example, FY 20-21 – you received it in FY 21-22 and spent it up until 2022. All monies received and spent are entered into the FY 20-21 columns only

Expenditure Report

Tab 1 – Spending Amounts - Table A

| Table A | | Final Report | | | | | |
|-------------|-------------------------------|---|---|---|---|-----------------------------|-----------------------------|
| Object Code | Object Code Title | 2020-21 (1:2) All CTEIG Expenditures | 2020-21 (1:2) LEA Match (Actual) | 2021-22 (1:2) All CTEIG Expenditures | 2021-22 (1:2) LEA Match (Actual) | Total CTEIG Expenditures | Total LEA Match (Actual) |
| 1000 | Certified Personnel Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2000 | Classified Personnel Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3000 | Employee Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4000 | Books and Supplies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5000 | Services and Other Operating | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6000 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7000 | Indirect Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Enter Amounts for Each Object Code that Actual CTEIG and/or Match Dollars Were Used for Each Allocation Year of Reporting. You are Reporting by Allocation Year, NOT by When the Dollars Were Actually Spent.

Expenditure Report

Tab 1 – Spending Amounts – Table B

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation |
|--------------|--------------------|-------------|------------------------|
| Final Report | 2020-21 | 1:2 | \$0.00 |
| | 2021-22 | 1:2 | \$0.00 |
| | Totals | | \$0.00 |

Enter the Allocation Amount from your Grant Award Notification (GAN) for each round listed

Total CTEIG Expenditures should not exceed the amount in this column

Expenditure Report

Tab 1 – Spending Amounts – Table B

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received |
|--------------|--------------------|-------------|------------------------|---|
| Final Report | 2020-21 | 1:2 | \$0.00 | \$0.00 |
| | 2021-22 | 1:2 | \$0.00 | \$0.00 |
| | Totals | | \$0.00 | |

This column auto populates
(Total CTEIG Allocation – 10%)

GAN amount awarded

Actual dollars received from
CDE so far.
(Total CTEIG Allocation – 10% withheld)

Expenditure Report

Tab 1 – Spending Amounts – Table B

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received | Total CTEIG Expenditures |
|--------------|--------------------|-------------|------------------------|---|--------------------------|
| Final Report | 2020-21 | 1:2 | \$0.00 | \$0.00 | \$0.00 |
| | 2021-22 | 1:2 | \$0.00 | \$0.00 | \$0.00 |
| | Totals | | \$0.00 | | \$0.00 |

Actual CTEIG Expenditures automatically calculate from what is entered into Table A

This column represents what you have spent of your CTEIG allocation

Expenditure Report

Tab 1 – Spending Amounts – Table B

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received | Total CTEIG Expenditures | CTEIG Balance to Spend |
|--------------|--------------------|-------------|------------------------|---|--------------------------|------------------------|
| Final Report | 2020-21 | 1:2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | 2021-22 | 1:2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Totals | | \$0.00 | | \$0.00 | \$0.00 |

or

20-21 CTEIG Balance to Spend
 Total CTEIG Expenditures should equal either total allocation or minus 10% columns because it is a final reporting year

21-22 CTEIG Balance to Spend
 Any unused portion of the allocation

Expenditure Report

Tab 1 – Spending Amounts – Table B

| Table B | Funding Round Year | Match Ratio | LEA Minimum Match | Total LEA Match (Actual) | LEA Matching Funds Status* |
|--------------|--------------------|-------------|-------------------|--------------------------|----------------------------|
| Final Report | 2017-18 | 1:2 | \$0.00 | \$0.00 | \$0.00 |
| Final Report | 2019-20 | 1:2 | \$0.00 | \$0.00 | \$0.00 |
| | 2020-21 | 1:2 | \$0.00 | \$0.00 | \$0.00 |
| | Totals | | \$0.00 | \$0.00 | \$0.00 |

Automatically Calculated:
Allocation x Ratio

Actual LEA Match is
automatically calculated
from what is entered into
Table A

LEA Matching Funds Status
* if negative number,
match wasn't met

Expenditure Report

Tab 2, 3, 4 – Narrative Spenddown

Tab 2: Example
 Tab 3: 2020-21
 Tab 4: 2021-22

| Object Code - Title | CTEIG Expenditures Narrative | Matching Funds Narrative |
|--|------------------------------|--------------------------|
| 1000 - Certificated Salaries | | |
| 2000 - Classified Salaries | | |
| 3000 - Employee Benefits | | |
| 4000 - Books and Supplies | | |
| 5000 - Services and Other Operating Expenses | | |
| 6000 - Capital Outlay | | |
| 7000 - Indirect Costs | | |

When describing expenditures of your MATCH (**Must be real dollars, no In-Kind**) include resources (non-CTEIG sources of funds)

Give a narrative description of the spending of your funds

Allowable Match Sources:

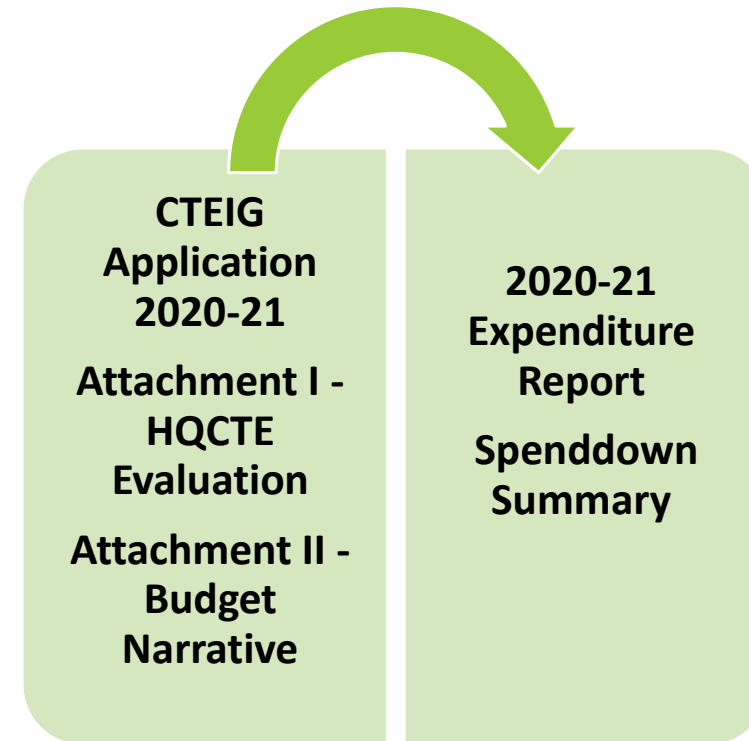
- LCFF
- Perkins
- Ag Incentive Grant
- CA Partnership Academy
- Business/Community Partnerships

Non-Allowable Match Sources:

- K-12 SWP
- CTE Facilities Grant
- Past CTEIG Allocations

CTEIG FY Application vs Expenditure Report

- The narrative should correlate directly to the FY CTEIG application where you described how you were going to spend that FY CTEIG funds
- If it does not correlate, then use the spenddown summary to describe why the expenditures are different than the original plan that was submitted with your FY application



Expenditure Report

Tabs 3, 4 - Spenddown Summary

- FY 20-21 (Tab 3)
 - State how the remaining 10 % withheld will be spent
- FY 21-22 (Tab 4)
 - Detail plans to spend remaining CTEIG funds prior to the deadline of 12/31/2023
 - Any FY 21–22 CTEIG funds not spent by the December 31, 2023 deadline, outside of the 10% withheld until LEAs final report was received, will be returned to the California Department of Education (CDE).
- If all funds have been spent, indicate in the summary “all funds have been spent.”

Demonstrate a clear plan for spending down grant dollars that includes timelines, proposed purchases, and professional development activities

Example – Table A

| LEA Name: Shadow Unified School District | | CDS Code: 1212345600000 | | | | | |
|---|-------------------------------|---|---|---|---|-----------------------------|-----------------------------|
| Table A | | Final Report | | | | | |
| Object Code | Object Code Title | 2020-21 (1:2) All CTEIG Expenditures | 2020-21 (1:2) LEA Match (Actual) | 2021-22 (1:2) All CTEIG Expenditures | 2021-22 (1:2) LEA Match (Actual) | Total CTEIG Expenditures | Total LEA Match (Actual) |
| 1000 | Certified Personnel Salaries | \$40,000.00 | \$200,000.00 | \$10,000.00 | \$200,000.00 | \$50,000.00 | \$400,000.00 |
| 2000 | Classified Personnel Salaries | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3000 | Employee Benefits | \$5,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$6,000.00 | \$0.00 |
| 4000 | Books and Supplies | \$15,000.00 | \$0.00 | \$19,000.00 | \$0.00 | \$34,000.00 | \$0.00 |
| 5000 | Services and Other Operating | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 |
| 6000 | Capital Outlay | \$10,000.00 | \$0.00 | \$20,000.00 | \$0.00 | \$30,000.00 | \$0.00 |
| 7000 | Indirect Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Totals | \$90,000.00 | \$200,000.00 | \$50,000.00 | \$200,000.00 | \$140,000.00 | \$400,000.00 |

Enter Amounts for Each Object Code that Actual CTEIG and/or Match Dollars Were Used for Each Allocation Year of Reporting. You are Reporting by Allocation Year, NOT by When the Dollars Were Actually Spent.

Example – Table B

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received | Total CTEIG Expenditures | CTEIG Balance to Spend | LEA Minimum Match | Total LEA Match (Actual) | LEA Matching Funds Status* |
|--------------|--------------------|-------------|------------------------|---|--------------------------|------------------------|-------------------|--------------------------|----------------------------|
| Final Report | 2020-21 | 1:2 | \$100,000.00 | \$90,000.00 | \$90,000.00 | \$10,000.00 | \$200,000.00 | \$200,000.00 | \$0.00 |
| | 2021-22 | 1:2 | \$150,000.00 | \$135,000.00 | \$50,000.00 | \$100,000.00 | \$300,000.00 | \$200,000.00 | (\$100,000.00) |
| | Totals | | \$250,000.00 | | \$140,000.00 | \$110,000.00 | \$500,000.00 | \$400,000.00 | (\$100,000.00) |

GAN amount awarded

CTEIG Balance to Spend 2020-21
 This balance represents the 10% withheld until final report has been processed

CTEIG Balance to Spend 2021-22
 You have until 12/31/23 to spend CTEIG dollars

LEA Matching Funds Status is **RED** for 2021-22 = you have until 12/31/23 to meet minimum Match

Example – Spenddown Narrative

Spending Narrative - FY 2020–21

| Object Code - Title | 2020–21 CTEIG Expenditures Narrative FINAL REPORT | 2020–21 Matching Funds Narrative FINAL REPORT |
|--|--|---|
| 1000 - Certificated Salaries | CTE teacher substitute pay, CTSO Advisor stipends | CTE Teacher Salaries - LCFF |
| 2000 - Classified Salaries | None | None |
| 3000 - Employee Benefits | Sub pay and CTSO Advisor stipend benefits | None |
| 4000 - Books and Supplies | Supplemental textbooks for Ag Mechanics | None |
| 5000 - Services and Other Operating Expenses | CTSO Affiliation Fees, Professional Development for CTE teachers | None |
| 6000 - Capital Outlay | Stoves for Culinary Arts program | None |
| 7000 - Indirect Costs | None | None |

If there is an amount in Table A, then there should be a description in the spending narrative. If there is a zero amount in Table A, then the spending narrative should state “none.”

Match Funds Narrative Column
 Be sure to include the description
AND
 the **FUNDING SOURCE**

Example – Spenddown Summary

Spend-down Summary

Instructions: Detail plans to spend remaining 10% of CTEIG award for 2020-21. Demonstrate a clear plan for spending down the remaining 10% that includes timelines, proposed purchases, and professional development activities.

The remaining 10% will be used towards salaries and CTSO competition expenses.

Tips

- Expenditures are reported by application year, not by when the allocation was spent
- Check your calculations and spending summaries for completeness
- Check the Allowable and Non-Allowable Expenditures List available on the CTEIG website
- Don't forget to include funding source in the spending narrative
- Red Numbers in Table A and B = negative \$, because you have exceeded the amount allowed to spend. Check amounts entered in allowable boxes.
- Do not copy and paste. Do not alter the pdf or Excel spreadsheet.
- Use the 2023 CTEIG Expenditure Checklist to make sure you have a complete report to submit - checkbox.com



| Table A | | Final Report | |
|-------------|------------------------------|---|--|
| Object Code | Object Code Title | 2017-18 (1:2) All CTEIG Expenditures | 2017-18 (1:2) LEA Match (Actual) |
| 1000 | Certified Personnel Salaries | \$0.00 | \$0.00 |



IF there is an amount in Table A, then there should be a description in the spending narrative. IF the amount is zero in Table A, then the spending narrative should state none.

| <u>Spending Narrative</u> | | |
|------------------------------------|---|---|
| Object Code - Title | 2017–18 CTEIG Expenditures Narrative | 2017–18 Matching Funds Narrative |
| 1000 - Certificated Salaries | Description on how CTEIG dollars were spent | Description on how Match funds were spent & their funding source |

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received | Total CTEIG Expenditures | CTEIG Balance to Spend |
|--------------|--------------------|-------------|------------------------|---|--------------------------|------------------------|
| Final Report | 2020-21 | 1:2 | \$100,000.00 | \$90,000.00 | \$90,000.00 | \$10,000.00 |
| | 2021-22 | 1:2 | \$150,000.00 | \$135,000.00 | \$50,000.00 | \$100,000.00 |
| | Totals | | \$250,000.00 | | \$140,000.00 | \$110,000.00 |

Spend-down Summary

Instructions: Detail plans to spend remaining 10% of CTEIG award for 2020-21. Demonstrate a clear plan for spending down the remaining 10% that includes timelines, proposed purchases, and professional development activities.

The remaining 10% will be used towards salaries and CTSO competition expenses.

2020-21 CTEIG Balance to Spend:

Detail plans to spend the remaining 10% of CTEIG award.

2021-22 CTEIG Balance to Spend:

Detail plans to spend remaining 2021-22 CTEIG funds prior to 12/31/23



Creating a .zip File

Grantees are required to label the .zip file submitted into the exFiles File Transfer System as follows:

LEA Name CDS Code

(Make sure to spell out all acronyms and include all 14 digits of the CDS Code)

**Example: Shadow Unified School District
12123456000000**

Inside the .zip File

Upload the following:

- ✓ Signature Page (pdf document) and title it: ***Signature Page***
- ✓ Annual Grant Expenditure Report (Excel document) and title it: ***Expenditure Report***

Documents Uploaded



Shadow Unified School District 12123456000000



Signature Page



Expenditure Report

Where Do I Send It?

<https://www3.cde.ca.gov/exfiles/index.aspx?pid=171>

Project Code: **CTEIGExp**

Upload Password: **d-5GPolx!r**

Expenditure Report Submission Protocols

The CCTD will **NOT verify** if the .zip file submitted contains all of the necessary documents until after the submission deadline on **Tuesday, January 31st, 2023, at 5:00 pm.**

It is the **responsibility of each applicant** to ensure their expenditure report and signature page is completed in full and follow ALL instructions for proper submission.

Expenditure Report Submission Protocols

If the CTEIG Annual Grant Expenditure Report is manipulated in any way or submitted as any file type other than a pdf for the signature page or an excel file for the expenditure report, the submission will be **DENIED**, and the grantee could be ineligible for the next round of CTEIG funding.

Expenditure Report Submission Protocols

Each grantee **must submit one .zip file in its entirety** with all the required documents in their original format by the deadline to remain eligible for future CTEIG funding.

Expenditure Report Submission Protocols

1st

- If you suspect that you failed to abide by the submission protocols, you must contact the CCTD Leadership office at CTEIncentive@cde.ca.gov and request your previous submission be deleted.

2nd

- Once you have received confirmation from CCTD that it has been deleted, you must then upload the new .zip file in its entirety, **prior** to the deadline on Tuesday, January 31st, 2023, at 5:00pm.

Q & A #1

Question:

When is the Annual CTEIG Expenditure Report due?

Answer:

Send electronically by January 31, 2023, by 5:00 pm.

DO NOT MAIL IT IN

Q & A #2

Question:

If I reported that I have spent all the funds on the last expenditure report, do I have to fill out this expenditure report?

Answer:

Yes. You must report each year that you received funds, even if you have reported that you have already spent all the CTEIG funds, until the grant year final report.

Q & A #3

Question:

Who and what kind of signature is needed for this expenditure report?

Answer:

Superintendent or Designee must either have a handwritten or “typed in name” as the signature on the pdf form.

Q & A #4

Question:

What region is my LEA in?

Answer:

There is a list on the CDE webpage:

<https://www.cde.ca.gov/ci/ct/pk/cteigcontacts.asp>

Q & A #5

Question:

What if my LEA match does not meet the minimum LEA match calculation by the spend by date?

Answer:

Per *EC 53076(c)*, ... reduce the following year's grant allocation in an amount equal to the unmet portion of the match requirement ...

Q & A #6

Question:

How long do I have to spend 21-22 CTEIG Funds?

Answer:

2021-22 CTEIG funds **MUST** be spent by December 31, 2023, to avoid an invoice from CDE on any remaining funds.

Q & A #7

Question:

My finance department manages CTEIG funds on an accrual basis. Why can't the expenditure report allow for reporting on an accrual basis?

Answer:

CTEIG is not a continuous entitlement grant. Each year must be reported separately, because each grant year is a separate grant. Given the closing of 20-21 this year and 21-22 remaining open, reporting by accrual will not tell us if all funds from closed years have been expended. In addition, given the changes in allowable/non-allowable expenditures each year, it is vital LEAs report how much money has been spent from each grant year.

Q & A #8

Question:

Who completes the expenditure report if my LEA is in a consortia?

Answer:

The lead consortia will complete the expenditure report and submit to CDE. As an individual LEA, be prepared to submit your expenditures to your lead consortia.

Q & A #9

Question:

CTEIG withholds 10% of the total allocation until CDE receives an LEAs Final Expenditure report. How can LEA(s) report on money they have not received?

Answer:

The expenditure report, specifically Table B and the spenddown summaries have been adjusted so that the 10% withheld can be accounted for.

Q & A #10

Question:

What do I do when item(s) I have purchased several months prior, using 2020-21 CTEIG allocation, have not been or will not be received by 12/31/22?

Answer:

CDE understands that COVID continues to cause many of the shipping delays. Contact your Regional Consultant about these item(s). If you have not received them by 12/31/22, your Regional Consultant will need to approve the outstanding expenditures and work with you about how to report them on the expenditure report.

Q & A #11

Question:

Why is my CTEIG/Match balances in Table B show up as negative (in red parenthesis)?

Answer:

- ❖ The GAN allocation entered is incorrect or
- ❖ Expenditures exceed the GAN allocation amount

Q & A #12

Question:

What would cause CDE to invoice my LEA?

Answer:

The LEA did not spend/account for the **ENTIRE** allocation minus 10% amount by the final expenditure report.

Q & A #12 Example

| Table B | Funding Round Year | Match Ratio | Total CTEIG Allocation | Allocation Minus 10% Withheld Until Final Report Received | Total CTEIG Expenditures | CTEIG Balance to Spend |
|--------------|--------------------|-------------|------------------------|---|--------------------------|------------------------|
| Final Report | 2020-21 | 1:2 | \$100,000.00 | \$90,000.00 | \$80,000.00 | \$20,000.00 |

Total CTEIG Expenditures MUST equal at minimum the allocation minus 10% or Total CTEIG allocation columns.

Total CTEIG Expenditures do NOT meet the minimum allocation minus 10% or Total CTEIG allocation columns
 =
 Invoice from CDE \$10,000

You will still receive your remaining 10%

Q & A #13

Question:

When will an LEA receive the remaining 10% withheld from the total allocation?

Answer:

The remaining 10% will be released after your final expenditure report has been processed.

Q & A #14

Question:

Does the 2023 CTEIG Expenditure Report Checklist need to be submitted with the Expenditure Report submission?

Answer:

No. The checklist is a tool to check your work before you submit your final expenditure report. Check box.com for the checklist.

Need Assistance?

K-12 SWP Technical Assistance Providers (TAPs) and Pathway Coordinators (PCs) are available to assist you in completing the Expenditure Reporting:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/Workforce-and-Economic-Development/K12-Strong-Workforce/K12-Pathway-Coordinators>

Contact the CTE Leadership Office

CTEIG Website: <https://www.cde.ca.gov/ci/ct/ig/>

Email: CTEIncentive@cde.ca.gov

Phone: 916-322-5050

| | | |
|-----------------|--|--------------|
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