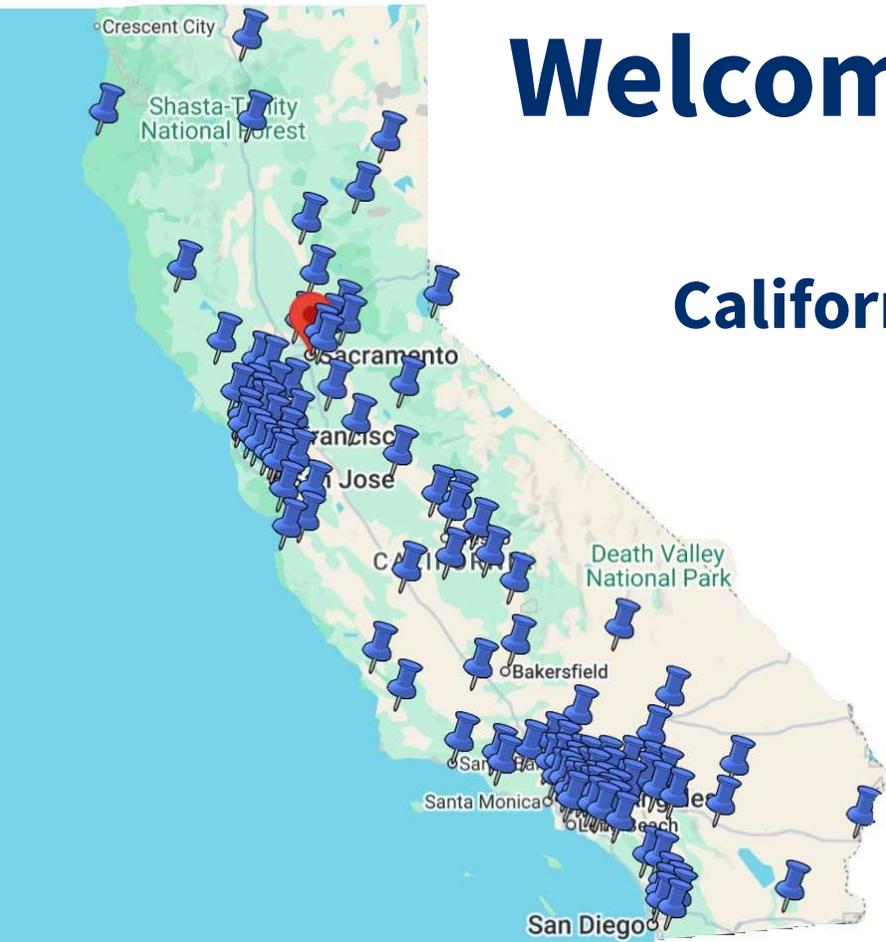


# Welcome

## California Community Colleges

# 2025 Chancellor's Office Annual Budget Workshop



# 2025 Chancellor's Office Budget Workshop

- Thursday, July 31, 2025
- 9:30 AM to 12:00 PM
- **10-minute break after the third session, which is the Compendium session, roughly at 10:45 AM**
- Q&A box will be answered during the workshop
- Some questions may be answered live.



# Agenda and Panelists

- **2025-26 Enacted State Budget Update**

Chris Ferguson, Executive Vice Chancellor of Finance and Strategic Initiatives  
Imran Majid, Director of Fiscal Advocacy of Government Relations

- **Apportionments**

Arthur Golovey, Director of Fiscal Services  
Liliana Jimenez, SCFF Specialist

- **Compendium**

Chelby Tookey, Dean Program Operations and Strategic Planning

- **Fraud Mitigation**

Chris Ferguson, Executive Vice Chancellor of Finance and Strategic Initiatives

- **Fifty Percent Law Audit**

Lorena Romero, Director of Fiscal Standards and Accountability  
Jubilee Smallwood, Fiscal Health Monitoring Specialist

- **TOP to CIP Conversion**

Terrence Willett, Visiting Assistant Vice Chancellor of Research, Analytics, and Data



California Community Colleges

# 50% Law Audit

Lorena Romero, Director

Jubilee Smallwood, Fiscal Health Monitoring Specialist

Fiscal Standards and Accountability Unit

July 31, 2025



# Improving Reporting Consistency

## Other Operating Expenses: Instructional Service Agreements

- **Budget and Accounting Manual**
  - Use object code 5000: Contracted Expenses for Instructional Service Agreements (ISA's)
- **Contracted District Audit Manual**
  - Section 423 Apportionment for Activities Funded From Other Sources
- Instructional Service Agreement Guidelines for Community College Districts and Public Agencies 2015

FUND: 11: UNRESTRICTED SUBFUND		Actual Year: 2023-2024	
FUND GROUP: 10: GENERAL FUND		Budget Year: 2024-2025	
		Object Code	ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110
Other Operating Expenses <small>(In the numerator, include only direct instructional costs associated with Instructional Service Agreements)</small>		5000	0

Report only ISA direct instructional costs in Object Code 5000 -Other Operating Expenses on their CCFS-311 Analysis of Compliance with 50 Percent Law supplemental report.

# Focus: Instructional Aides

## Budget and Accounting Manual:

Classification of Expenditure by Object: 2000 Classified and Other Nonacademic Salaries

- 2200 Instructional Aides, Regular Status
- 2400 Instructional Aides, Other

## Contracted District Audit Manual

- Section 421: Salaries of Classroom Instructors (50 Percent Law)

