

**Fund
12****General Fund—Restricted**

General Fund restricted resources are specifically restricted by laws, regulations, donors or other outside agencies as to their expenditures. Such externally imposed restrictions do not include internally designated restrictions imposed by governing boards on unrestricted moneys. Matching contributions for categorical programs and other programs are included in the Unrestricted General Fund. Many grants allow carryover funding of unspent funds due from the longer spending horizon past the June 30 fiscal year-end.

Revenue from Federal sources are budgeted at \$22.7 million, of which \$18.5 million is a carryover revenue from the CARES Act (Coronavirus Aid, Relief, and Economic Security Act) for Institution funding allocation also known as HEERF-Higher Education Emergency Relief Fund.

Federal restricted awards include:

- College Work Study
- GEAR UP (Gaining Early Awareness & Readiness for Undergraduate Programs)
- Perkins for career and technical education
- Adult Basic Education Programs
- Small Business Development
- Small Business Administration—VBOC (Veteran's Business Outreach)
- CARES ACT—Institutional Funding
- CARES ACT—MSI Institutional Funding

Revenue from State sources are budgeted at \$27.2 million, primarily from general categorical programs and reimbursable categorical programs.

- Adult Education Block Grant
- CARE
- CalFresh Outreach (SB 85)
- CalWORKs
- COVID-19 Response Block Grant (P98)
- DSPS

- Equal Employment Opportunity
- EOPS
- Financial Aid Technology
- Guided Pathways
- Nursing Education
- Retention & Enrollment Outreach (SB 85)
- SFAA
- Strong Workforce Programs
- Student Equity & Achievement
- Student Success Completion
- Undocumented Resources Liaisons
- Physical Plant & Instructional Support (PPIS)
- Veteran Resource Program & Resource Center

Local restricted resources are primarily from health service fees and parking fees. To some extent, these fees typically correlate with enrollment patterns.

Incoming Transfers estimate of \$900 thousand are from the Federal CARES Act to cover the loss revenue from parking and health service fees (Fund 12).

The Expense Budget is budgeted at \$47.2 million, with \$5.9 million in the contingency line from the CARES Act funding, which will be decided at a later time.

Other Outgo estimate of \$8.4 million is pending the decision by EMT of the CARES Act Institutional grant toward Emergency Student Financial Aid (Fund 74). The CARES ACT will also cover for loss revenue from other funds: Fund 51 Bookstore, Fund 52 Cafeteria, and Fund 73 Student Center Fees.

**Fund
29****Debt Service**

The Debt Service Fund is used for the payment of long-term debt principal and interest from the borrowing and/or issues (sale) of long-term debt bonds. Funds are transferred from the General Fund to the Debt Service fund to process the debt payments.

The District has paid off all previous loans and the fund balance is \$0.