



# SBCCD FUND DESCRIPTIONS

## Governmental

*Governmental funds are used to track information on resources associated with the District's educational objectives.*

### General Funds

- Unrestricted
- Restricted

### Debt Service Funds

- Bond Interest & Redemption

### Special Revenue Funds

- Child Development
- KVCRC

### Capital Projects Funds

- Capital Outlay Projects
- Measure M
- Measure CC

## Proprietary

*Proprietary funds are for tracking District activities similar to those used in private sector accounting due to their income-producing character.*

### Enterprise Funds

- Bookstore
- Cafeteria
- FCC Auction Proceeds

### Internal Service Funds

- Self Insurance
- Retiree Benefits

## Fiduciary

*Fiduciary funds account for assets held on behalf of another party for which the District has some discretionary authority.*

### Trusts Funds

- Associated Students
- Representation Fee
- Student Body Center Fee
- Financial Aid
- Scholarship & Loan
- PARS Investment Trust
- Student Clubs & Trusts

### Agency Funds

- FNX
- KVCRC Educational Foundation
- Inland Futures Foundations