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
  - KVCR

- Capital Projects Funds
  - Capital Outlay Projects
  - Measure M
  - Measure CC

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 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
  - KVCR Educational Foundation
  - Inland Futures Foundations