

FIDUCIARY FUND TYPES - TRUST AND AGENCY FUNDS

The Expendable Trust Fund is used to account for assets and activities restricted to a specific purpose in accordance with a formal intent.

General Trust - To account for funds held in trust by the City restricted for use only in accordance with a trust agreement.

The Agency Funds are used to account for assets held by the City as an agent for individuals.

Community Facilities District No. 92-1 - To account for monies held to account for debt service requirements of Community Facilities District No. 92-1.

Assessment District No. 92-2 - To account for monies held to account for debt service requirements of Assessment District No. 92-2.

Assessment District No. 99-1 - To account for monies held to account for debt service requirements of Assessment District No. 99-1.