

## **FIDUCIARY FUND TYPES – TRUST AND AGENCY FUNDS**

The Expendable Trust Fund accounts 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 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.