

Exhibit 18

Chart of City Restricted Funds

CITY OF SAN BERNARDINO
ANALYSIS OF RESTRICTED FUNDS

FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
001	GENERAL FUND	Sources of revenue not restricted or committed or assigned and accounted for by definition under other fund types.	Generally unrestricted, though some components of ending fund balance may be restricted, committed or assigned within the fund.
133	BASEBALL STADIUM	Committed per GASB 54	Transfer from General Fund
134	SOCCER FACILITY	Committed per GASB 54	Soccer field rental and sponsorships
105	LIBRARY	Committed per GASB 54	<ul style="list-style-type: none"> • General Fund transfers in (City Charter Article VIII, Section 148), fines, miscellaneous receipts • City Charter, Article XII Free Public Library • Free Public Library shall be under the management of a Board of five Trustees who shall be appointed by the Mayor subject to the approval of the Common Council
107	CABLE TV FUND	Restricted	Provides regulatory oversight of two cable access channels, franchise compliance and renewal, and consumer protection 1593
108/118	ASSET FORFEITURE FUND	Restricted for law enforcement purposes to supplement, not replace, local expenditures. Local asset seizures are committed the same as federal.	<ul style="list-style-type: none"> • Guide to Equitable Sharing for State and Local Law Enforcement Agencies • Department of Justice - A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies 1593

CITY OF SAN BERNARDINO
ANALYSIS OF RESTRICTED FUNDS

FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
			<ul style="list-style-type: none"> • Department of the Treasury - Guide to Equitable Sharing for Foreign • Countries and Federal, State, and Local Law Enforcement Agencies • 18 U.S.C. §§ 981 et seq. • 19 U.S.C. §§ 1600 et seq. • 21 U.S.C. § 881 • 21 U.S.C. §§ 871 et seq. • 31 U.S.C. § 9703 • Cal. Health & Safety Code §§ 11469, 11470, 11489 (see generally Cal. Health & Safety Code §§ 11469 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, 8.4, B.13, 8.16, C.1, C.2, C.3, E, F, H
111	AB2766 -AIR QUALITY MITIGATION	The AB 2766 Subvention Program provides a funding source to meet requirements of federal and state Clean Air Acts, and for implementation of motor vehicle emission reduction measures in the SCAQMD Air Quality Management Plan.	<ul style="list-style-type: none"> • In September 1990, Health & Safety Code § 44223 (enacted by AB 2766) authorized a \$2 motor vehicle registration fee surcharge to fund the implementation of programs designed to reduce air pollution from motor vehicles, and to implement the California Clean Air Act of 1988. • Health & Safety Code § 44225 authorized a subsequent increase in this fee to \$4 effective April 1992.

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
124	ANIMAL CONTROL	Committed. Animal licensing & sheltering and program support from General Fund transfers	Transfer in from General Fund
Fiduciary Funds – 1913 and 1915 Act Assessments			
These funds are used to collect the assessments and make bond payments. Bond funds (known as "improvement funds") are used for the improvements. Surplus funds after completion of all improvements may be used to call bonds, be applied as a credit to the assessment, be used to maintain the improvement, or be transferred in an amount up to \$1,000 to the General Fund.			Citations applicable to these fiduciary funds: <ul style="list-style-type: none"> • Cal. Const., art. XIIIID • Cal. Sts. & High. Code §§ 8500 et seq. (Improvement Bond Act of 1915) • Cal. Sts. & High. Code §§ 10000 et seq. (Municipal Improvement Act of 1913)
305	AB 985 DEBT SERVICE FUND	Restricted - Revenue is from special assessments levied against properties within the District is used to pay debt service and establish debt service reserve funds	See above citations
306	AB 987 DEBT SERVICE FUND	Restricted - Revenue is from special assessments levied against properties within the District is used to pay debt service and establish debt service reserve funds	See above citations
356	AD 1015 NEW PINE DEBT SERVICE	Restricted - Revenue is from special assessments levied against properties within the District is used to pay debt service and establish debt service reserve funds	See above citations

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
701	AD 961 TRUST & AGENCY	Restricted - Revenue is from special assessments levied against properties within the District	See above citations
703	AD 977A TRUST & AGENCY	Restricted - Revenue is from special assessments levied against properties within the District	See above citations
704	AD 977B TRUST & AGENCY	Restricted - Revenue is from special assessments levied against properties within the District	See above citations
758	AD 1003 TRUST & AGENCY	Restricted - Revenue is from special assessments levied against properties within the District	See above citations
Fiduciary Funds - Agency, Mello-Roos/Marks-Roos/Land-based			
<p>Mello-Roos funds (established pursuant to the Mello-Roos Community Facilities Act of 1982, Cal. Gov't Code §§ 53311 et seq.) are used to collect a special tax and pay debt service on the bonds. Mello-Roos funds are used to make the improvements or pay for the services. A Mello-Roos community facilities district ("CFD") can finance streets, sewer systems and other basic infrastructure, plus police protection, fire protection, ambulance services, schools, parks, recreation, libraries, museums and other cultural facilities, but only to the extent specifically authorized at the time of formation of the CFD and approved by the voters of the CFD. By law, the CFD is entitled to recover expenses needed to form the CFD and administer the annual special taxes and bonded debt. A CFD tax approved by vote of the 2/3 of the electorate of the CFD may finance the services authorized only to the extent that they are in addition to those provided in the territory of the CFD before the CFD was created. The additional services may not supplant services already available within that territory when the CFD was created. A</p>			<ul style="list-style-type: none"> • Citations applicable to all Mello-Roos and Marks-Roos funds • Cal. Const., art. XIID • Cal Gov't Code §§ 53313, 53330, 53580, 53583, 53584 (see generally Cal. Gov't Code §§ 53311 et seq.)

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
CFD is a legally constituted governmental entity distinct from the local agency that created it.			
137	CFD #1033 – Fire Station	Restricted – Special tax levied against properties within the District and is used to fund the fire operations and services for the station within the CFD.	See above citations
Development Impact Fees (DIF)			
Development Impact Fees, also called Public Facility Fees, include revenue from fees imposed in connection with approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the project. Fees are justified as an offset to the future impact that development will have on existing infrastructure. Public infrastructure improvements include: streets, storm drains, sewers, fire facilities, police facilities, etc. Funds are limited to infrastructure improvements in the facility/area indicated in the fund names. Surplus funds are returned to current owner(s) of the lots or units. Fees are recorded separately in these funds to provide an appropriate accounting.			Cal. Gov't Code §§ 66006, 66008 (see generally Cal. Gov't Code §§ 66000 et seq.)
248	STORM DRAIN CONSTRUCTION	Development impact fees for new construction or expansion of existing storm drains	The legal requirements for enactment of development impact fee program are set forth in Government Code §§ 66000-66025 (the "Mitigation Fee Act")
261	LAW ENFORCEMENT FACILITIES DIF	Restricted - Cost of law enforcement facilities, vehicles and equipment identified in Master plan	Mitigation Fee Act
262	FIRE SUPPRESSION	Restricted - Acquisition of new equip,	Mitigation Fee Act

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
	FACILITIES DIF	relocation, expansion and construction of fire suppression facilities	
263	LOCAL REGIONAL CIRCULATION	Restricted - To fund the cost of streets, signals, and bridges described or identified in the Master plan	Mitigation Fee Act
264	REGIONAL CIRCULATION	Restricted - To fund the cost of freeway interchanges, railroad grade separations and regional arterial highways in Master Plan	Mitigation Fee Act
265	LIBRARY FACILITIES	Restricted - To fund additions to the library collection as identified in the Master Plan	Mitigation Fee Act
266	PUBLIC USE FACILITIES	Restricted - To fund the Construction or expansion of public meeting places as identified in the Master Plan	Mitigation Fee Act
267	AQUATICS FACILITIES	Restricted - Construction or expansion of aquatic facilities identified in Master Plan	Mitigation Fee Act
268	AB 1600 QUIMBY PARKLAND (NOT REQUIRING LAND SUBDIVISION)	Restricted – To fund park improvements and construction	Mitigation Fee Act
269	AB 1600 QUIMBY ACT PARKLAND (REQUIRING LAND SUBDIVISION)	Restricted – To fund park improvements and construction	Mitigation Fee Act
Special Assessment Districts - Land Based Assessments			

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
251	SPECIAL ASSESSMENT FUND	Restricted – Closed to Fund 254	Any cash balance to be transferred to Fund 254
254	ASSESSMENT DISTRICT - MAINTENANCE	Restricted - Restricted to landscaping maintenance expenditures in specified districts.	<ul style="list-style-type: none"> • Cal. Sts. & High. Code §§ 10002, 10008, 10424, 10427 (see generally Cal. Sts. & High. Code §§ 10000 et seq.) • Cal. Sts. & High. Code § 22655 (see generally §§ 22500 et seq.)
256	ASSESSMENT DISTRICT 1015 - MAINTENANCE	Restricted - Restricted to landscaping maintenance expenditures in specified districts.	<ul style="list-style-type: none"> • Cal. Sts. & High. Code §§ 10002, 10008, 10424, 10427 (see generally Cal. Sts. & High. Code §§ 10000 et seq.) • Cal. Sts. & High. Code § 22655 (see generally §§ 22500 et seq.)
257	STREET LIGHTING / SWEEPING	Fund closed	Fund closed
Federal Grants			
123	FEDERAL GRANTS PROGRAMS	Restricted - Federal Grant are are for specific purposes and cannot be used for other purposes.	OMB Circular A-87; see e.g. Attachment A, §§A.2, A.3, B.4, B.13, B.16, C.1, C.2, C.3, E, F, H
119	COMM DEV BLOCK GRANT	Restricted - Programs restricted to benefit low- to moderate-income recipients. This fund is part of the Community Development Block Grant program funds.	<ul style="list-style-type: none"> • Housing Revolving Loan Fund • 2009 Revolving Loan Standards • 42 U.S.C. §§ 5305, 5306 (see generally, 42 U.S.C. §§ 5301 et seq.) • 42 U.S.C. § 12742 (see generally 42 U.S.C. §§ 12701 et seq.) • Cal. Health & Safety Code § 50705 (see

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
			<p>generally Cal. Health & Safety Code §§50705 et seq.)</p> <ul style="list-style-type: none"> • Cal. Health & Safety Code §§ 50832, 50832.1, 50833, 50834 (see generally Cal. Health & Safety Code §§ 50825 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§A.2, A.3, B.4, B.13, B.16, C.1, C.2, C.3, E, F, H
116	EMERGENCY SOLUTIONS GRANT	Restricted - Programs restricted to benefit low- to moderate-income recipients. Fund has been closed. Cash was allocated to other housing programs.	<ul style="list-style-type: none"> • ESG-HESG • HPRP • 42 U.S.C. §§ 5305, 5306 (see generally, 42 U.S.C. §§ 5301 et seq.) • 42 U.S.C. § 12742 (see generally 42 U.S.C. §§ 12701 et seq.) • Cal. Health & Safety Code § 50705 (see generally Cal. Health & Safety Code §§ 50705 et seq.) • Cal. Health & Safety Code §§50832, 50832.1, 50833, 50834 (see generally Cal. Health & Safety Code §§ 50825 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, 8.4, B.13, B.16, C.1, C.2, C.3, E, F, H

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
113	HUD HOMES	Restricted - Affordable housing for low and very low-income residents as approved by the City Council and various federal and state laws. This fund is part of the HOME Program funds. HOME	<ul style="list-style-type: none"> • HUD Community Development • HOME program 24 CFR part 92 • HOME Investment Partnerships Grant
117	HOME IMPROVEMENT PROGRAM	Restricted – EDA Grant	<ul style="list-style-type: none"> • HUD Community Development • HOME program 24 CFR part 92 • 42 U.S.C. §§ 5305, 5306 (see generally, 42 U.S.C. §§ 5301 et seq.) • 42 U.S.C. § 12742 (see generally 42 U.S.C. §§ 12701 et seq.) • Cal. Health & Safety Code § 50705 et seq. • Cal. Health & Safety Code §§ 50832, 50832.1, 50833, 50834 (see generally • Cal. Health & Safety Code §§ 50825 et seq.) • Cal. Health & Safety Code § 50896.3 (see generally Cal. Health & Safety Code §§50896 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, B.4, B.13, B.16, C.1, C.2, C.3, E, F, H
120	NEIGHBORHOOD STABILIZATION PROGRAM	The Neighborhood Stabilization	<ul style="list-style-type: none"> • Division B, Title III of the U.S. Housing

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
	(NSP 1)	Program provides loans to non-profit housing developers to acquire and rehabilitate abandoned and foreclosed homes and extend down payment assistance to low and moderate income households who purchase from the non- profit organizations authorized under the Housing and Economic Recovery Act.	<p>and Economic Recovery Act (HERA) of 2008.</p> <ul style="list-style-type: none"> • 42 U.S.C. § 5301, note 1, 5303, 5304, 5305, 5307, 5308 (see generally 42 U.S.C. §§ 5301 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, 8.4, B.13, B.16, C.1, C.2, C.3, E, F, H
122	NEIGHBORHOOD STABILIZATION PROGRAM (NSP 3)	The Neighborhood Stabilization Program provides loans to non-profit housing developers to acquire and rehabilitate abandoned and foreclosed homes and extend down payment assistance to low and moderate income households who purchase from the non- profit organizations authorized under the Housing and Economic Recovery Act.	<ul style="list-style-type: none"> • Division B, Title Ill of the U.S. Housing and Economic Recovery Act (HERA) of 2008. • 42 U.S.C. § 5301, note 1, 5303, 5304, 5305, 5307, 5308 (see generally 42 U.S.C. §§ 5301 et seq.) • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, 8.4, B.13, B.16, C.1, C.2, C.3, E, F, H
112	COMMUNITY REINVESTMENT FUND	Community Reinvestment	Successor Agency related
121	SAN BERNARDINO EMPLOYMENT TRAINING AGENCY (SBETA)	Restricted – Federal/State grants that support employment and training for eligible individuals.	<ul style="list-style-type: none"> • City is designated as a Local Workforce Innovation and Opportunity Act (WIOA) by the Governor. • The Mayor of San Bernardino oversees the program in conjunction with the

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
			<p>City's Workforce Investment Board (WIB).</p> <ul style="list-style-type: none"> • Workforce Innovation and Opportunity Act of signed into law on into law on July 22, 2014 • WIOA Bill Public Law No: 113-128 • H.R. 803 to 803-298 • D.O.L. • State Unified Plans and Common Performance Accountability provisions take effect July 1, 2016.
242	STREET CONSTRUCTION FUND	Restricted - CalTrans (Federal funds) passed through SANBAG	Federal Funds that pass through SANBAG
718	FEDERAL OTHER – NEIGHBORHOOD REHABILITATION PROGRAM (NHRP)	Restricted - The City, as an Urban Entitlement, received Community Development Block (CDBG) funds from the U.S. Department of Housing and Urban Development to finance this program	Program allows first time homebuyers to purchase and rehab a home below market rate home loans
128	TRAFFIC SAFETY	Restricted - City's share of the County Vehicle Code fines collected by San Bernardino County	
106	CEMETERY FUND	Restricted	Plot sales (Muni Code – Title 3, Chapter 3.36.020). Expenditures related to maintenance of the Pioneer Cemetery
126	GAS TAX FUND	Restricted - Revenues apportioned	<ul style="list-style-type: none"> • Cal. Pub. Util. Code §§ 180200, 180201,

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
		to the City from Voter approved sales-tax measure. Expenditures for capital outlay/project administration, maintenance and construction received must be for street and transportation related projects. Funds are disbursed by the County as grants to cities.	180205 (see generally Cal. Pub. Util. Code §§ 180000 et seq.) <ul style="list-style-type: none"> • Cal. Rev.& Tax. Code §§ 7285.5 (see generally Cal. Rev.& Tax. Code §§ 7251 et seq., Cal. Rev.& Tax. Code §§ 7280 et seq.)
129	ONE-HALF CENT SALES & ROAD TAX	Restricted - Measure I sales tax increment approved 11/2004. Street projects approved by SANBAG.	<ul style="list-style-type: none"> • Measure I Ballot • Cal. Pub. Util. Code §§ 180200, 180201, 180205 (see generally Cal. Pub. Util. Code §§ 180000 et seq.) • Cal. Rev. & Tax. Code §§ 7285.5 (see generally Cal. Rev. & Tax. Code §§ 7251 et seq., Cal. Rev. & Tax. Code §§ 7280 et seq.)
Capital Improvements			
208	VERDEMONT CAPITAL PROJECT	Restricted – See Municipal Code §15.73.080 <i>Use of Funds</i>	<ul style="list-style-type: none"> • Municipal Code Chapter 15.73, Verdemont Area – Infrastructure Fee
211	FIRE EQUIPMENT ACQUISITION	Restricted	<ul style="list-style-type: none"> • Subject to a 10-year fire protection agreement for San Manuel Indian tribe
240	CIEDB STREET CONSTRUCTION	Closed Fund – No activity since 2009	Fund has been closed
241	PARK EXTENSION FUND	Restricted	Mitigation Fee Act
243	PARK CONSTRUCTION FUND	Restricted	Mitigation Fee Act

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
244	CEMETERY CONSTRUCTION FUND	Restricted	Municipal Code § 3.36.010 Mitigation Fee Act
245	SEWER LINE CONSTRUCTION	Restricted - Sewer connection fees plus a portion of monthly sewer charges per CIP budget	Mitigation Fee Act
246	PUBLIC IMPROVEMENT FUND	Restricted – Collected for the benefit of the - SM Indian tribe for road projects related to tribe area.	Mitigation Fee Act
247	CULTURAL DEVELOPMENT CONSTRUCTION	Restricted - Developer fees earmarked for Cultural Program expenditures of the City	Mitigation Fee Act
250	TRAFFIC SYSTEMS CONSTRUCTION	Fund was closed to Fund 263	Fund was closed to Fund 263
132	SEWER LINE MAINTENANCE	Restricted - collected on monthly bill and used for maintaining sewer line maintenance paid for from a portion of sewer revenues	City Charter - Article VIII, §§ 134 & 149
135	AB 2928 TRAFFIC CONGESTION	Restricted	<ul style="list-style-type: none"> • California Transportation Commission Guidelines for Traffic Congestion Relief Program Resolution G-06-04 • California Government Code §14556.11 • Chapters 91 (AB 2928) and 656 (SB 1662 of the Statutes of 2000 • Transportation Congestion Relief Act of 2000
258	PROP 1B – LOCAL STREETS	Restricted	<ul style="list-style-type: none"> • Chapter 12.49 (commencing with §

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
			8879.20), Division 1 of Title 2 of the Government Code <ul style="list-style-type: none"> • Chapter 12.49. The highway safety, traffic reduction, Air quality, and port security bond act of 2006 • Proposition 1b
Proprietary Funds - Enterprise Funds			
Enterprise funds are maintained to control municipal utilities and other entities financed through user charges. Cal. Const, art. XIID prevents funds from being used for other purposes.			
527	INTEGRATED WASTE MANAGEMENT	Restricted - Provision of refuse collection to residential, commercial and industrial users.	Cal. Const., art. XIID Proposition 218
Proprietary Funds - Internal Service Funds			
<p>An Internal Service Fund (ISF), a type of proprietary fund, is used to account for goods or services given to one department by another on a cost reimbursement basis. Net income or loss at the end of the fiscal year is carried forward and rates for the next year are adjusted accordingly. ISF funds provide needed cash flow to cover expenditures during the course of the year or fund some share of unfunded actuarial liabilities. Thus, they have no available unrestricted fund balances. The cash balance in an ISF has restricted and unrestricted elements and constraints that govern whether it is, in fact, available. Because the General Fund is the ultimate guarantor of ISF fund balances, absent any other source, diverting any cash could cause ISF insolvency or noncompliance and correspondingly reduce the solvency of the General Fund.</p>			
635	INTERNAL SERVICE – FLEET SERVICES	Established to account for the financing, operations, servicing and maintenance of fleet vehicles and major equipment utilized by City departments on a cost	<ul style="list-style-type: none"> • Generally Accepted Accounting Practices ("GAAP") • Government Accounting Standards Board ("GASB") • OMB Circular A-87; see e.g. Attachment

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
		reimbursement basis.	<ul style="list-style-type: none"> A, §§ A.2, A.3, B.4, B.13, B.16, C.1, C.2, C.3, E, F, H • Monies partially derived from restricted funds; restriction follows the money (e.g. Prop 218 Enterprise Funds)
631	INTERNAL SERVICE - UTILITY FUND	Restricted	<ul style="list-style-type: none"> • Cal. Const., art. XIID • Proposition 218
679	INTERNAL SERVICE – INFORMATION TECHNOLOGY	Established to account for the financing, service and maintenance of computers and related equipment provided to City departments on a cost reimbursement basis.	<ul style="list-style-type: none"> • GAAP • GASB • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, B.4, 8.13, B.16, C.1, C.2, C.3, E, F, H • Monies partially derived from • restricted funds; restriction follows the money
630	INTERNAL SERVICE - TELEPHONE SUPPORT	Established to account for the financing, service and maintenance of telephone equipment provided to City departments on a cost reimbursement basis.	<ul style="list-style-type: none"> • GAAP • GASB • OMB Circular A-87; see e.g. Attachment A, §§ A.2, A.3, 8.4, 8.13, B.16, C.1, C.2, C.3, E, F, H • Monies partially derived from restricted funds; restriction follows the money
621	INTERNAL SERVICE – CENTRAL SERVICES	Closed fund into 505 effective 6/30/2011. Established to account for the financing, service and	Fund closed

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		maintenance of printing and mailing equipment provided to City departments on a cost reimbursement basis.	
629	INTERNAL SERVICE - GENERAL LIABILITY INSURANCE	To account for premiums and claims paid and the administration of general liability insurance provided to all City departments on a cost reimbursement basis. The fund also accounts for future estimated related liabilities to the City based on independent actuarial studies utilizing insurance industry standards of applicable data, factors and assumptions.	<ul style="list-style-type: none"> • GAAP • GASB • OMB Circular A-87; see e.g. • Attachment A, §§A.2, A.3, B.4, B.13, B.16, C.1, C.2, C.3, E, F, H • Monies partially derived from restricted funds; restriction follows the Money.
678	INTERNAL SERVICE - WORKERS COMPENSATION	To account for premiums and claims paid and the administration of workers' compensation liability insurance provided to all City employees, of which health benefits and other related	<ul style="list-style-type: none"> • GAAP • GASB • Partially restricted by Cal. Labor Code
677	INTERNAL SERVICE – UNEMPLOYMENT INSURANCE	To account for claims paid and the administration of unemployment insurance provided to all City employees	<ul style="list-style-type: none"> • Partially restricted by Cal. Labor Code

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FUND NUMBER	FUND NAME	DESCRIPTION OF RESTRICTION AND NOTES	BASIS FOR RESTRICTIONS
Permanent and Fiduciary Funds • Expendable and Nonexpendable			
<ul style="list-style-type: none"> • Gifts and Bequests: Under Cal. Gov't Code §§37354, 37355, the City may accept or reject any gift, bequest, or devise made to or for the City, or to or for any of its officers in their official capacity or in trust for any public purpose. It may hold and dispose of the property and the income and increase from the property for such uses as are prescribed in the terms of the gift, bequest, or devise. • Deposits: The funds are also used for Area of Benefit deposits, developer deposits (e.g. in lieu of a performance bond) and other deposits. 		<ul style="list-style-type: none"> • Cal. Gov't Code §§37354, 37355 	
775	CEMETERY PERPETUAL FUND	Restricted	<ul style="list-style-type: none"> • Municipal Code §3.36.010 • Monies received from the sale of interment lots or plots or from cemetery endowment care contracts shall be deposited into the cemetery endowment care fund • The sum of \$35.00 received from the sale of, or an endowment care contract for, any such lot or plot shall be deposited in the cemetery capital improvement fund (Fund 106)
772	SPECIAL DEPOSITS	Restricted – Developer deposits & other governmental agencies for disposition under the terms for which the deposit are made. Mainly deposits of various kinds, including deposits such as in-lieu of a performance bond,	

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		building permit fee deposit, facility rental deposits, and revocable permits. Deposits are either drawn down for services rendered or returned to the depositor or are used to satisfy damages, e.g, damage to a rental facility. Cash deposits received from developers are a form of security and thus governed by Municipal Code. The deposit can be "released" at the completion of the project, in the same manner that bonds are released.	
ACCOUNTING FUNDS			
784	PAYROLL CLEARING FUND	This fund is just used as a conduit to transfer funds.	Clearing Fund
003	POOLED INVESTMENT FUND	This fund is just used as a conduit to transfer funds.	Clearing Fund

Funds reflected in Cross Fund Report no longer active or in use: 110, 136, 240, 241, 250, 257, 308, 311, 349 and 675.