



Municipal Accounting Fundamentals

SPOKANE CITY COUNCIL

01



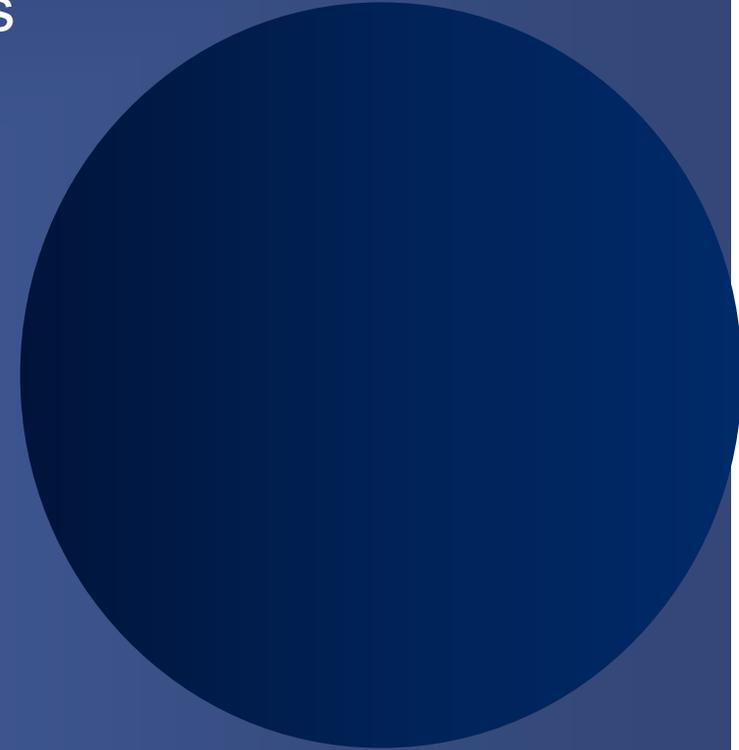
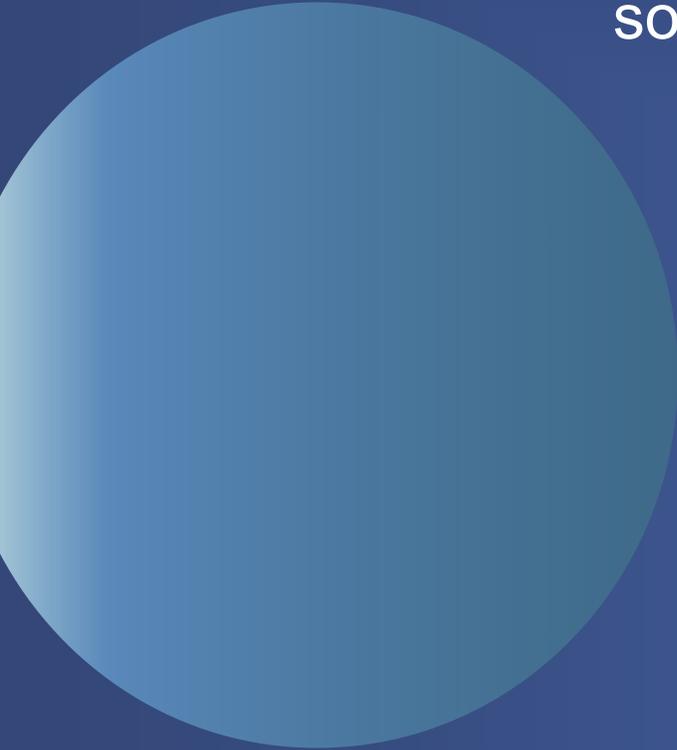
Problems

solutions sought

Application

to City funds

03



WHAT WE
WILL COVER

02



Purpose

budget, accountability

Usage

allocations

04



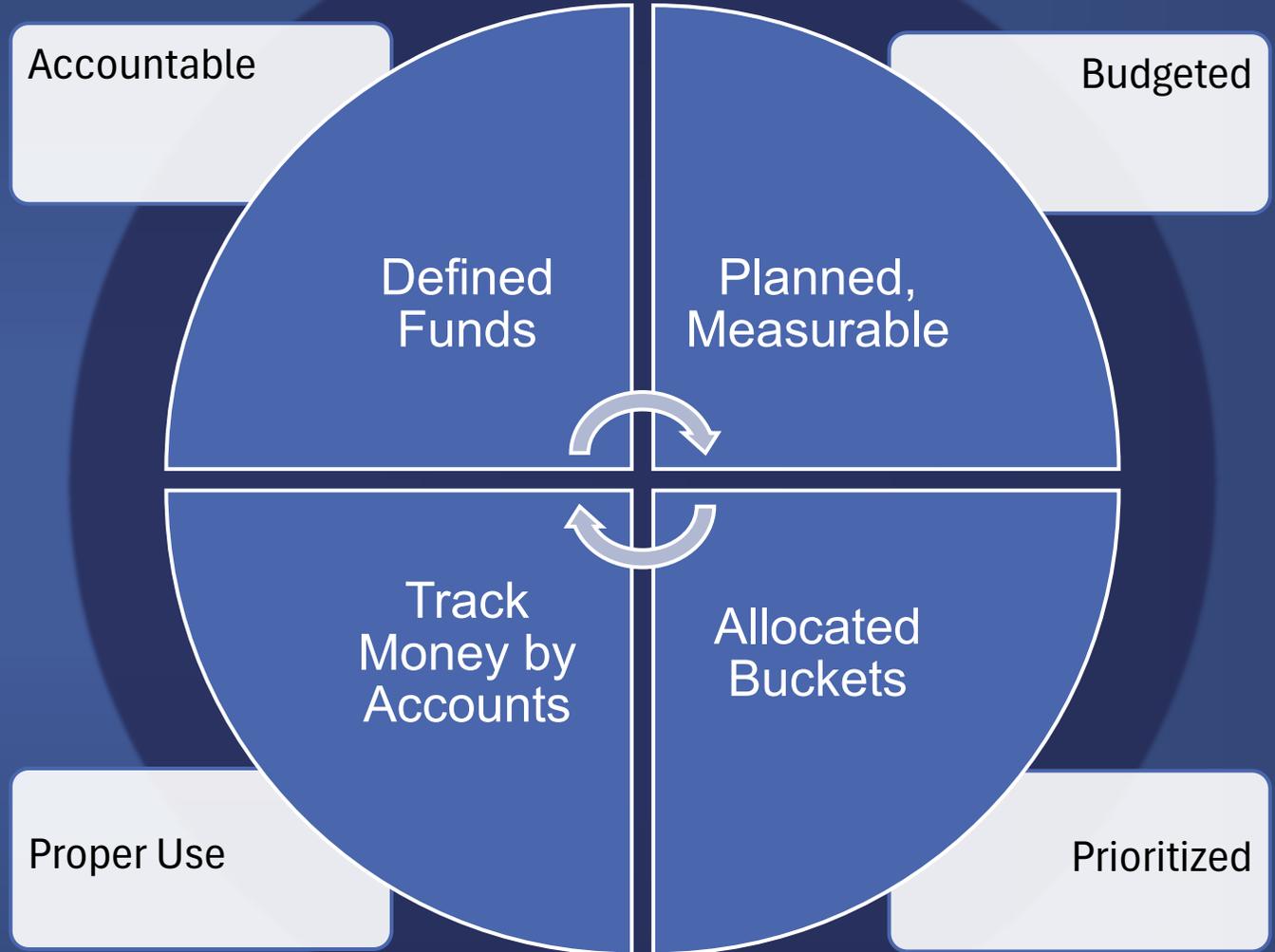
Problems

01



Solutions

01



Purpose

02

Framing



Budgeting
Accounting
Reporting

Standardizing



Acct #
Acct codes

Auditing



Monitor
Enforce

Balancing



Each fund
has budget

Application

03

Enterprise	Special Revenue	General Fund	
26 Bgt Rev	Internal Svc	Capital	Fiduciary
			Debt Svc



Application

03

GENERAL FUND

Daily Operations

- Police
- Administration

Application

03

SPECIAL REVENUE

Legal Purpose

- Library, Parks
- CHHS grant \$



Application

03

ENTERPRISE

Business-type

- Utilities
- Dvmt Svc



Application

03

CAPITAL

Long-term projects

- Streets capital
- TIFs



Application

03

DEBT SERVICE

Allocations

- Bond payments
 - Other debt



Application

03

FIDUCIARY

Segregated

- Pensions
- Municipal Court

Usage

04

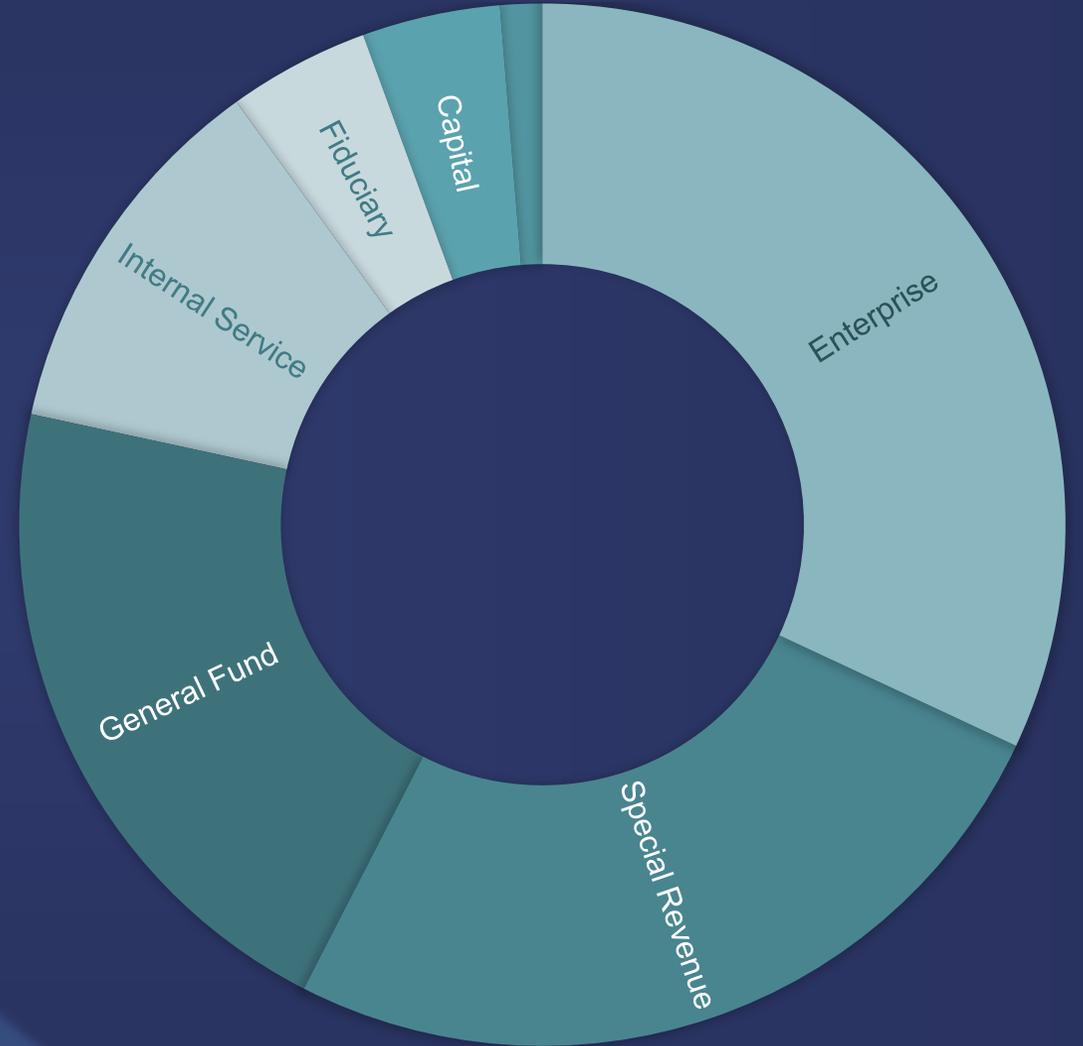
REVENUES BY FUND TYPE



Usage

04

EXPENSES BY FUND TYPE





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