

Important Considerations for an Accurate Cash Flow
For CSFA K-14 TRAN
Recorded Webinar with Annette Yee and Caroline Larson

Time: Content:

- 0:00 Introduction
- 2:30 Actuals – balancing to source documents
- 3:57 Assets
- 4:55 Liabilities
- 5:55 Accounts Receivable
 - How to enter correctly
 - What if you enter it wrong?
 - Check cash and balance of the accrual
- 11:00 Accounts Payable
 - How to enter correctly
 - What if you enter it wrong?
- 14:00 Clearing out Accruals each Year
 - Why is this important?
 - How do you do this?
- 15:39 How to Account for a Bad Debt in Accounts Receivable
 - Negative revenue as an offset
 - No cash effect
 - Audit restatements and adjustments if material
- 25:00 One-Sided Entry vs. Unbalanced or Double-Entry Accounting: Debit and Credit
- 28:00 Accounts Payable Entries
 - How to do entries
 - How to do an invoice change or write-off
 - Clear out Accounts Payable
- 34:15 Summary of Accounts Payable Transactions
 - Offset in Audit Restatement and Adjustments
- 37:45 Carrying Forward Accruals from One Year to the Next

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41:00 Effect on Next Year's Balances in the Balance Sheet

44:48 Real Life Entries and Looking for Necessary Write-Offs and Corrections

48:15 Interfund Borrowing

48:40 Due From Other Funds

49:10 Due To Other Funds

- How to do entries
- Check cash
- Check columns

51:50 Borrowing Ongoing from Other Funds – Back to Interfund Borrowing

55:20 Carry Forward of Ongoing Borrowing for Multiple Issues

56:00 Solvency vs. Cash Flow Issues

59:00 Contact Information