

Cash Flow Management

March 2, 2005

Presented by:

Tim Abercrombie, CPA
Abercrombie & Associates, LLC

Topics

- Cash Flow Overview
- Budgeting
- Monthly Procedures
- Managing Cash Flow
- Cash Flow Statement

Cash flow Overview

- Expenses
- Support, earned income, other revenue
- Monitoring
- Projecting

Budgeting

- Identify sources of support, revenue and expenses
- Prioritize
- Identify deliverables
- Identify underlying assumptions
- Tie budget to program plan
- Should be approved by the board

Monthly Procedures

- Cash and Investment account reconciliations
- Payroll processing
- Disbursement processing
- Salary allocation and reconciliation

Managing Cash Flow

- Timely Billing and Collection
- Utilizing vendor terms
- Bank services checkup
- Investment policy

Cash Flow Statement

- CF from Operating Activities
- CF from Investing Activities
- CF from Financing Activities

Thank you for your attention

- I appreciate your attendance and participation.
- If you have additional questions you may email me:
- tim@abercrombiellc.com
- Please visit our site:
www.abercrombiellc.com