

Bond Case Briefs

Municipal Finance Law Since 1971

New T.A.D. Video: Lease & SBITA Prepayment Accounting

In this Timely Accounting Discussion, we focus on how to account for prepayments as they apply to lease and SBITA arrangements. This quick overview will show the effect prepayments have on lease/subscription liabilities and right-to-use assets, and show example journal entries.

[Watch video.](#)

Copyright © 2025 Bond Case Briefs | bondcasebriefs.com