

# HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS MAUI CHAPTER



## **NONPROFIT ACCOUNTING & AUDITING SEMINAR**

**Date:** Monday, October 30, 2017; 7:30 a.m. Registration  
8:00 a.m. – 4:00 p.m. Seminar; **8 hours Yellow Book CPE**

**Location:** Maui Beach Hotel, Kahului, Hawaii

**Speaker:** Paul H. Koehler, CPA, from Lincoln, Nebraska

### Course Highlights:

- Review of GAAP for NPOs
- Basic financial statements
- Guidance regarding summarized comparative information
- GAAP reporting entity
- Contributions
- Split-Interest Agreements & Beneficial Trust Interests
- New guidance on Programmatic Investments, including Loans
- Meeting donor restrictions
- Reporting revenues & expenses
- Review of updated audit report examples
- FASB ASU No 2016-14, NOP Financial Statements
- FASB Exposure Draft Not-for Profit Entities (Topic 958)

**Cost of seminar:** HAPA members - \$275; Nonmembers - \$300; Lunch included.

**Registration Form** –Registration deadline - October 23, 2017

Name of Participant(s) \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

Phone number \_\_\_\_\_ Fax number \_\_\_\_\_ E-mail \_\_\_\_\_

Send checks payable to “HAPA” to Marilyn Niwao, 2145 Wells Street, Suite 402, Wailuku, HI 96793. Questions? Call Marilyn or Colleen at (808) 242-4600.

HAPA Members \_\_\_\_\_ @ \$280 = \_\_\_\_\_

Nonmembers \_\_\_\_\_ @ \$310 = \_\_\_\_\_

Total \_\_\_\_\_



*Happy Halloween!!!*