

HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS  
MAUI CHAPTER



**NONPROFIT ACCOUNTING & AUDITING SEMINAR**

Date: Tuesday, October 30, 2018; 7:30 a.m. Registration  
8:00 a.m. – 4:00 p.m. Seminar; **“Eligible for” for 2018** **8 hours**  
**Yellow Book CPE**

Location: Maui Beach Hotel, Kahului, Hawaii

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

Course Highlights:

- Helpful cross references between original FASB Statements and the FASB Codification (ASC)  
Definitions of NPOs and Voluntary Health & Welfare Orgs.  
NPO transaction types  
NPO financial statement requirements
- Highlights of the AICPA NPO A&A Guide
- Critical provisions regarding contributions, including gifts-in-kind
- Recent ASC additions to the disclosure requirements for contributed services
- Functional expense reporting
- Transfers of assets to NPOs
- Accounting for activity of related foundations
- Consolidations
- Split-interest agreements
- Avoiding common NPO F/S problems
- Case Exercise ó Review of NPO F/S excerpts (Revised)  
Accounting and disclosures for endowments including UPMIFA  
Addresses the recently issued significant changes to NPO financial statements ó ASU 2016-14. Also, includes example actual F/S.  
Covers recently issued ASU 2018-08 on Revenue Recognition for Contributions by NPOs.

Cost of seminar: HAPA members - \$290; Nonmembers - \$320; Lunch included.

**Registration Form** –Registration deadline - October 23, 2018

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

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

Address \_\_\_\_\_

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

Send checks payable to “HAPA” to Niwao & Roberts, CPAs at 2145 Wells Street, Suite 402, Wailuku, HI 96793. Questions? Call Marilyn Niwao, J.D., CPA or Colleen Takamura, CPA at (808) 242-4600. Thank you.

HAPA Members \_\_\_\_\_ @ \$290 = \_\_\_\_\_

Nonmembers \_\_\_\_\_ @ \$320 = \_\_\_\_\_

Total \_\_\_\_\_



*Happy Halloween!!!*