



Private K-12 Financial Reporting Model Changes

The webinar will begin in a few moments

NOTE: Participants will receive an email within 48 hours with a link to the slide deck and recording.



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To qualify for CPE, you must:



- Use a personal computer (no smartphones) and log in with your own information and unique URL
 - Be logged into our online software for at least 50 consecutive minutes within the scheduled time frame of the webinar
 - Actively respond to at least 75% of the polling questions
 - Complete evaluation survey at the end of the webinar
-
- Based on the Board of Accountancy Requirements, Armanino is not a NASBA certified provider

Learning Objectives



- Review the new nonprofit reporting model changes
- Discuss the difference in the quantitative availability disclosures and the qualitative liquidity disclosures now required for all NFPS
- Look at specific availability and liquidity disclosure examples for variance types of private schools.

Today's Presenters



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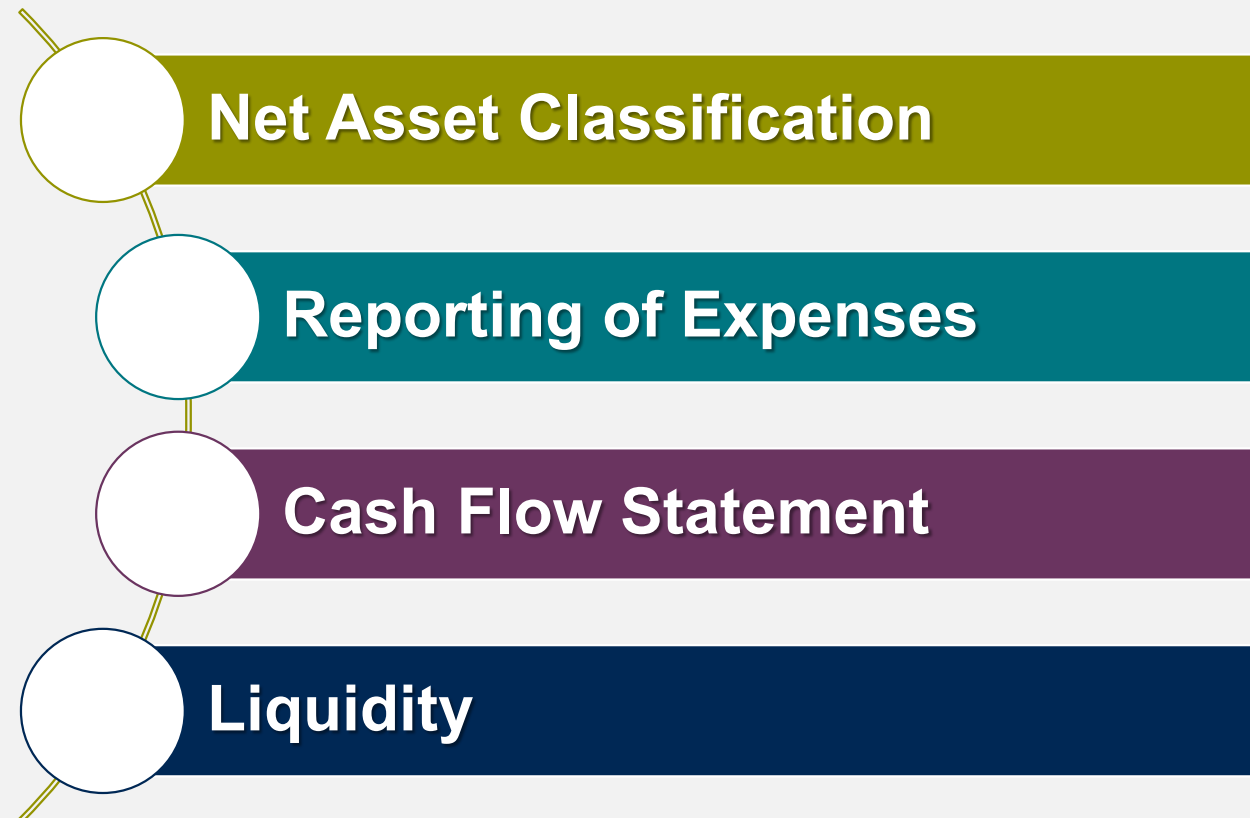


Overview of Changes

Overview of Changes



- Changes will affect the following financial statement reporting areas:



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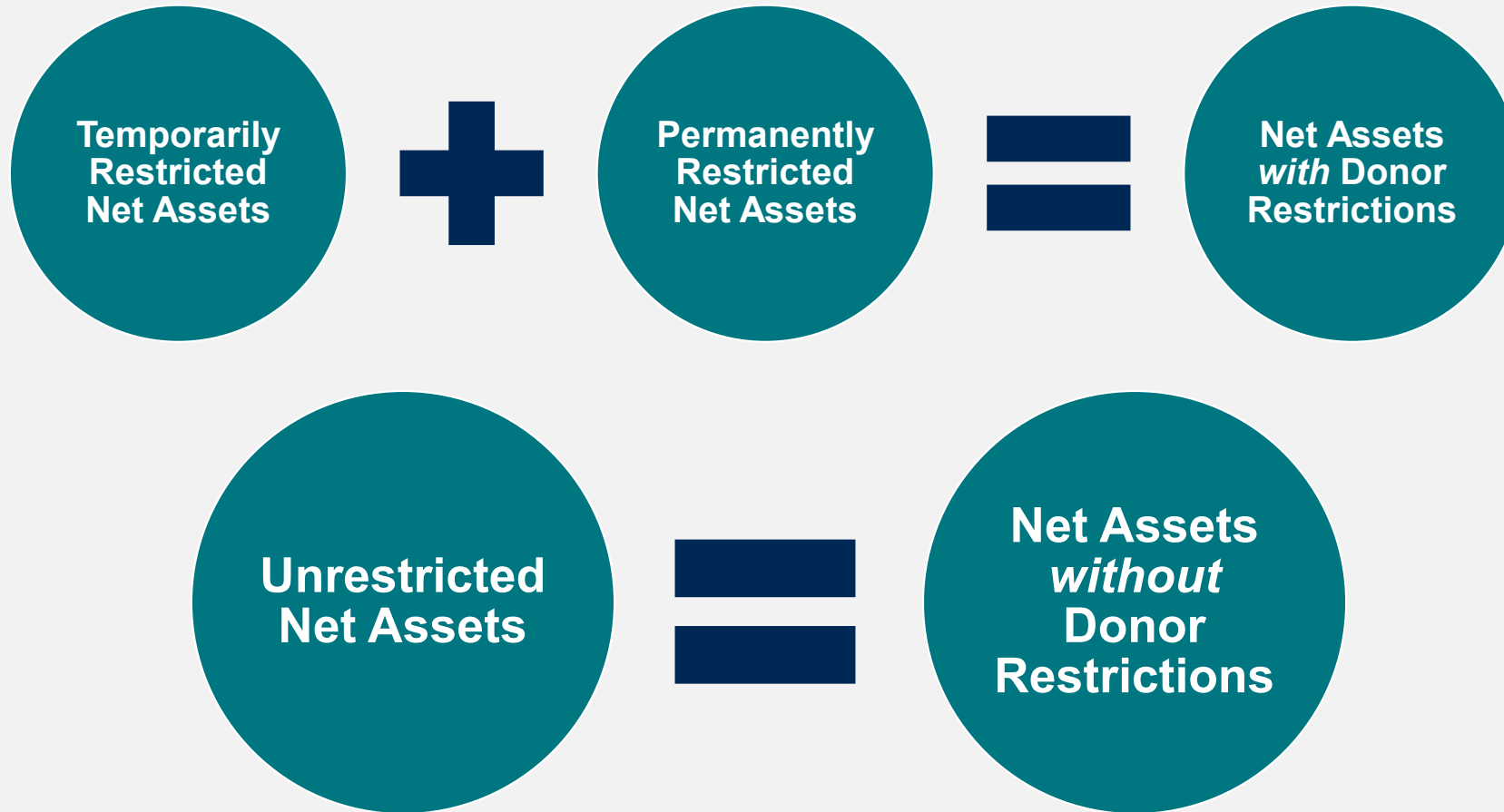
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Net Asset Classification & Related Disclosures

Net Asset Classification Disclosures



Statement of Financial Position



	ASSETS	<u>20X1</u>	<u>20X0</u>
Current assets			
Cash and cash equivalents		\$ 7,545,000	\$ 7,435,000
Tuition and fees receivable, net		100,000	90,000
Contributions receivable, net		2,500,000	2,200,000
Prepaid expenses		135,000	124,000
Long-term investment appropriated for current use		500,000	450,000
Short-term investments		<u>1,500,000</u>	<u>1,200,000</u>
Total current assets		<u>12,280,000</u>	<u>11,499,000</u>
Noncurrent assets			
Contributions receivable, net of current portion		2,951,000	-
Property and equipment, net		47,040,000	48,067,000
Long-term investments		15,000,000	16,000,000
Certificates of deposit restricted for bond reserves		<u>200,000</u>	<u>200,000</u>
Total noncurrent assets		<u>65,191,000</u>	<u>64,267,000</u>
Total assets		<u>77,471,000</u>	<u>75,766,000</u>
	LIABILITIES AND NET ASSETS		
Current liabilities			
Accounts payable		\$ 535,000	\$ 450,000
Accrued payroll, taxes and benefits		1,250,000	1,200,000
Other accrued expenses		500,000	475,000
Deferred tuition and fees		6,165,000	6,100,000
Other current liabilities		55,000	50,000
Note payable		<u>600,000</u>	<u>600,000</u>
Total current liabilities		<u>9,105,000</u>	<u>8,875,000</u>
Noncurrent liabilities			
Note payable, net of current portion		<u>16,000,000</u>	<u>16,600,000</u>
Total liabilities		25,105,000	25,475,000
Net assets			
Without donor restrictions		40,066,000	38,791,000
With donor restrictions		<u>12,300,000</u>	<u>11,500,000</u>
Total net assets		<u>52,366,000</u>	<u>50,291,000</u>
Total liabilities and net assets		<u>\$ 77,471,000</u>	<u>\$ 75,766,000</u>

Statement of Activities



	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
Tuition and fees	\$ 17,500,000	\$ -	\$ 17,500,000
Less scholarship and financial aid	(140,000)	-	(140,000)
Net tuition and fees	17,360,000	-	17,360,000
Contributions	1,800,000	2,200,000	4,000,000
Student support services	245,000	-	245,000
Net realized and unrealized gains on investments	450,000	280,000	730,000
Interest and dividend income	160,000	-	160,000
Other income	80,000	-	80,000
Net assets released from restrictions	1,680,000	(1,680,000)	-
Total revenues, gains, and other support	21,775,000	800,000	22,575,000
Expenses			
Program services	15,300,000	-	15,300,000
General and administrative	4,600,000	-	4,600,000
Fundraising	600,000	-	600,000
Total expenses	20,500,000	-	20,500,000
Change in net assets	1,275,000	800,000	2,075,000
Net assets at beginning of year	38,791,000	11,500,000	50,291,000
Net assets at end of year	\$ 40,066,000	\$ 12,300,000	\$ 52,366,000

Net Asset Classification & Disclosures



Disclosure Requirements for Net Assets WITHOUT Donor Restrictions:

- Amount of board-designated net assets either on the face of or in the notes to the financial statements.

Other Net Asset Considerations:

- Expiration of Capital restrictions
 - + Gifts of cash restricted for the acquisition or construction of PP&E
 - In the absence of explicit donor instructions, NFPs would be required to use “placed-in-service” approach

Net Assets w/ Donor Restrictions



Subject to expenditure for specified purpose:

Capital purchases or improvements	\$ 1,500,000
Financial aid	750,000
Curricular	500,000
Other	250,000
	<hr/>
	\$ 3,000,000

Subject to the passage of time:

For periods after June 30, 20X1	<hr/>
	2,200,000
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Subject to school spending policy and appropriation:

Investment in perpetuity (including amounts above original gift amounts)
which, once appropriated, is expendable to support:

Financial aid	2,200,000
Employees	2,100,000
Facilities	1,100,000
Charitable annuities	1,700,000
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	7,100,000
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Total net assets with donor restrictions	<hr/>
	\$ 12,300,000
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Change in Endowment Assets

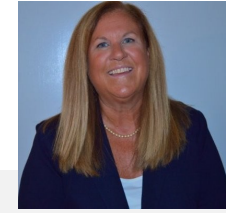


	Without Donor Restriction	With Donor Restriction	Total
Endowment net assets, beginning of year	\$ 4,100,000	\$ 6,950,000	\$ 11,050,000
Investment return, net	300,000	280,000	580,000
Contributions	-	200,000	200,000
Appropriation of endowment assets for expenditure	(500,000)	(330,000)	(830,000)
Board designations	100,000	-	100,000
Endowment net assets, end of year	<u>\$ 4,000,000</u>	<u>\$ 7,100,000</u>	<u>\$ 11,100,000</u>



Expenses

Reporting of Expenses



Expenses, including amounts for operating expenses by both their nature and function

- **Can be provided on the face of the statement of activities, as a separate statement, or in notes to financial statements**
 - + Nature – Salaries and benefits, occupancy, depreciation, etc.
 - + Function – Program and Supporting Activities (Fundraising and M&G)

Required to present investment return net of external and direct internal investment expenses.

- Permitted, but no longer required to disclose any investment expenses that are netted against investment return.

Expenses



Note F

The table below presents expenses by both their nature and their function for fiscal year 20X1.

	Program Activities			Supporting Activities			Total
	Instruction	Student Support	Programs Subtotal	Management and General	Fund-Raising	Supporting Subtotal	
Salaries and benefits	\$ 7,400,000	\$ 2,725,000	\$ 10,125,000	\$ 3,130,000	\$ 260,000	\$ 3,390,000	\$ 13,515,000
Supplies and travel	890,000	499,000	1,389,000	325,000	40,000	365,000	1,754,000
Services and professional fees	560,000	600,000	1,160,000	450,000	90,000	540,000	1,700,000
Office and occupancy	360,000	297,000	657,000	218,000	50,000	268,000	925,000
Depreciation	960,000	670,000	1,630,000	450,000	140,000	590,000	2,220,000
Interest	271,000	68,000	339,000	27,000	20,000	47,000	386,000
Total expenses	\$ 10,441,000	\$ 4,859,000	\$ 15,300,000	\$ 4,600,000	\$ 600,000	\$ 5,200,000	\$ 20,500,000

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

Natural Classifications



■ FASB Guidance

- + Salaries
- + Rent
- + Electricity
- + Interest Expense
- + Supplies
- + Depreciation
- + Awards and Grants
- + Professional fees

■ 990 Expense Categories

- + Grants and other assistance
- + Salaries and Wages
- + Employee Benefits
- + Payroll Taxes
- + Fee for professional services
- + Advertising
- + Office Expenses
- + Travel
- + Conferences



Statement of Cash Flows



Operating Cash Flows



- Allowed to use either the direct or indirect method of presenting operating cash flows
- Indirect reconciliation no longer required when choosing to present direct method presentation



Liquidity



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OBJECTIVE OF PROJECT

To improve the quality of information users have to assess liquidity and how nonprofit organizations manage their exposure to liquidity risk including limitations on the use of financial assets...

Liquidity and Availability



Disclosure requirements

- Qualitative information on how an NFP manages its liquid available resources and its liquidity risk
 - In the notes
- Quantitative information that communicates the availability of financial assets at the date of the Statement of Financial Position to meet cash needs for general expenditures within one year.
 - On the face of the Statement of Financial Position and/or in the notes

Quantitative Availability Disclosure



Availability (Quantitative)

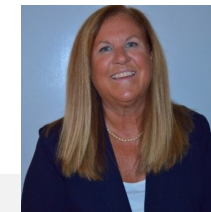
- For quantitative disclosures the statement of financial position is the best starting point
- The disclosure is a subset of and would be reconcilable to the total assets on the statement of financial position
- Qualitative disclosures should add context and show what else is available

What is considered unavailable?



NATURE OF FINANCIAL ASSET	Financial assets that CANNOT be converted to cash	<ul style="list-style-type: none"> ■ Accounts and notes receivables due in > 1 year ■ Contributions receivable due in > 1 year ■ Investments not redeemable within 1 year
EXTERNAL LIMITS OF DONORS, LAWS, CONTRACTS	Donor restrictions limiting availability	<ul style="list-style-type: none"> ■ Endowment assets considered perpetually restricted ■ Assets from unappropriated endowment earnings, beyond 1 year ■ Restricted for programs in future years, beyond 1 year ■ Trust and life income funds
	Contractual and legal restrictions	<ul style="list-style-type: none"> ■ Assets set aside from Debt service or Bond sinking fund agreements ■ State required annuity reserves and assets set aside under self-insurance agreements
INTERNAL LIMITS IMPOSED BY GOVERNING BOARD	Financial assets designated for long-term investments	<ul style="list-style-type: none"> ■ Long-term quasi endowments
	Designated for future years	<ul style="list-style-type: none"> ■ Designations for future periods beyond a year

Quantitative Availability Disclosure Analysis



	6/30/2017
Financial assets	
Cash and cash equivalents	\$ 800,000
Contributions receivable	5,000,000
Investments	25,000,000
Perpetual trusts held by others	400,000
<i>Total financial assets</i>	<i>31,200,000</i>
Less: amounts unavailable for general expenditure within one year:	
Long-term contributions receivable	(2,500,000)
Investments not redeemable	(4,000,000)
Board-designated investments	(6,000,000)
Endowment investments	(3,000,000)
<i>Financial assets available to meet cash needs for general expenditures within one year</i>	<i>\$ 15,700,000</i>

Qualitative Liquidity Disclosure



Liquidity (Qualitative) Best Practices

- How does the nonprofit manage daily cash requirements?
- Are there liquidity reserves already established?
- Are there board-designated funds that could be used if needed?
- Are there lines of credit available?

Qualitative Liquidity Disclosure



As part of Armanino Foundation's liquidity management, it has a **policy to structure** its financial assets **to be available as its** general expenditures, liabilities, and other obligations come due. In addition, the foundation invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the foundation has a **committed lines of credit** in the amount of \$20million, **which it could draw upon**. Additionally, the foundation has a quasi-endowment of \$33 million. Although the foundation **does not intend to spend** from its quasi endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, **amounts from its quasi-endowment could be made available if necessary**. However, both the quasi-endowment and donor-restricted endowments contain investments with lock-up provisions that would reduce the total investments that could be made available (see Note X for disclosures about investments).

Combined Disclosure – Availability and Liquidity



NFP A has \$395,000 of financial assets available within 1 year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$75,000, contributions receivable of \$20,000, and short-term investments of \$300,000. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The contributions receivable are subject to implied time restrictions but are expected to be collected within one year. NFP A has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$275,000. NFP A has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, NFP A invests cash in excess of daily requirements in various short-term investments, including certificate of deposits and short-term treasury instruments. As more fully described in Note XX, NFP A also has committed lines of credit in the amount of \$20,000, which it could draw upon in the event of an unanticipated liquidity need

Private School's SOFP



	<u>ASSETS</u>	
	<u>20X1</u>	<u>20X0</u>
Cash and cash equivalents	\$ 20,000,000	\$ 24,000,000
Investments	29,000,000	21,000,000
Tuition and fees receivable, net	25,000	40,000
Contributions receivable, net	200,000	100,000
Other assets	400,000	800,000
Property and equipment, net	<u>39,000,000</u>	<u>26,000,000</u>
 Total assets	 <u>\$ 88,625,000</u>	 <u>\$ 71,940,000</u>
	 <u>LIABILITIES AND NET ASSETS</u>	
Liabilities		
Accounts payable and other accrued liabilities	\$ 4,000,000	\$ 4,100,000
Student advance payments and deposits	<u>8,000,000</u>	<u>7,000,000</u>
Total liabilities	<u>12,000,000</u>	<u>11,100,000</u>
 Net assets		
Without donor restrictions	71,625,000	56,140,000
With donor restrictions	<u>5,000,000</u>	<u>4,700,000</u>
Total net assets	<u>76,625,000</u>	<u>60,840,000</u>
 Total liabilities and net assets	 <u>\$ 88,625,000</u>	 <u>\$ 71,940,000</u>
	 \$ -	 \$ -

Independent School - Qualitative Liquidity Disclosure



As part of the School's liquidity management, **it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.**

The School's business office, **by policy, attempts to maintain adjusted operating reserve balances equal to a minimum of 20%** of the School's annual **operating budget** of approximately \$34,000,000. Operating assets may only be invested in high quality liquid investments such as Treasury Bills, Certificates of Deposit and Money Market Funds and are intended to provide income and liquidity for operating expenditures.

Long-term investments include endowment funds consisting of donor-restricted endowments and a board designated quasi-endowment. The **board designated quasi-endowment could be made available in its entirety if needed.**

Future tuition and fees to be collected for the upcoming 2018-2019 school year approximates \$20,000,000. Based on the School's historical collection experience which has approximated 100%, the School expects to collect approximately \$20,000,000 within the next twelve months.

Short-term contributions receivable consists of unconditional promises to give expected to be received within one year from June 30, 20X1. Unrestricted short-term contributions receivable of approximately \$200,000 will be available to support general operations of the School.

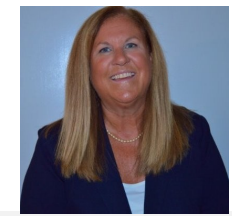
In the event of an unanticipated liquidity need, the School **could also draw upon its \$5,000,000 available line of credit.** See Note 8 for further description of the line of credit.

The **following is a quantitative disclosure which describes assets that are available or expected to be available** within one year of June 30, 20X1 to fund general expenditures and other obligations as they become due:

Independent School – Quantitative Availability Disclosure (Gross)

	<u>20X1</u>
Financial assets	
Cash and cash equivalents	\$ 20,000,000
Contributions receivable	200,000
Tuition receivable	25,000
Investments	<u>29,000,000</u>
Total financial assets	49,225,000
Less: amounts unavailable for general expenditure within one year:	
Donor-imposed restrictions	
Investments - donor endowments	(3,800,000)
Board designations (investments):	
Designated for PPRRSM	(3,600,000)
Board designated endowment	<u>(5,100,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 36,725,000</u>
Financial resources available - Line of Credit	\$ 5,000,000

Independent School – Quantitative Availability Disclosure (Net)



	Assets Available at June 30, 20X1	Resources Available for the Year as of June 30, 20X1
Financial assets		
Cash	20,000,000	-
Contributions receivable	200,000	-
Tuition receivable	25,000	-
Investments	<u>16,500,000</u>	-
Total financial assets	36,725,000	-
Liquid resources		
Line of credit	-	<u>5,000,000</u>
Total financial assets and resources available	<u><u>36,725,000</u></u>	<u><u>5,000,000</u></u>

Big Endowment School - SOFP



	ASSETS	20X1
Assets		
Cash and cash equivalents		\$ 4,750,000
Tuition receivable		450,000
Contributions receivable, net		2,950,000
Short-term investments		5,000,000
Charitable remainder trust		635,000
Certificates of deposit - collateral for note payable		200,000
Long-term investments		55,000,000
Property and equipment, net		<u>58,250,000</u>
Total assets		<u><u>127,235,000</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable		\$ 250,000
Accrued payroll and related		2,000,000
Line of credit		600,000
Note payable		<u>11,250,000</u>
Total liabilities		14,100,000
Net assets		
Without donor restrictions		
Undesignated		44,500,000
Designated for PPRRSM		1,635,000
Board designated endowment		<u>2,000,000</u>
Total without donor restrictions		48,135,000
With donor restrictions		<u>65,000,000</u>
Total net assets		<u><u>113,135,000</u></u>
Total liabilities and net assets		<u><u>\$ 127,235,000</u></u>

Big Endowment School – Qualitative Availability Disclosure

As part of the School's liquidity management, it has a **policy to manage financial assets and resources that are available to support general operations within 12 months from the reporting date.**

Contributions receivable consists of unconditional promises to give. These contributions receivable net to \$2,950,000 as of June 30, 20X1. The School is also currently in the midst of a capital campaign to raise operating funds which will be available to fund general operations. **These contributions receivable for the campaign expected to be collected by June 30, 20X2 totaled to \$1,000,000.**

Short-term investments include amounts without donor restrictions that have been **internally designated by the Board for specific purposes** in which the Board intends to spend on these designated purposes within 12 months from June 30, 20X1. These amounts total \$5,000,000. Additionally, as described in Note XX, to the financial statements, the **Board has a policy to appropriate for expenditure 5% annually of the trailing 12 quarter average of the donor restricted endowment fund investments. Therefore, \$1,500,000 of the short-term investments at June 30, 20X1 related to the appropriation that will be spent within 12 months.** Short-term investments are in funds that have no lockups or restrictions which would impact liquidity.

The School is expected to receive the proceeds from the charitable remainder trust on September 30, 20X1. The use of the proceeds is restricted to fund new construction. The School anticipates this new construction will be completed in 20X3.

Certificates of deposit of approximately \$200,000 are required as collateral for the notes payable. These funds are not available for use until the balance of the note is re-paid paid in full.

Long-term investments include amounts without **donor restrictions in the long-term. These investments also include endowment funds** consisting of donor-restricted endowments and a board designated quasi-endowment. **There are certain limitations on availability of long-term investment funds totaling approximately \$47,300,000 related to donor restricted endowment funds at June 30, 20X1.** Long-term investments are subject to certain lockup restrictions as indicated in Note XX to the financial statements. The School would be able to access these funds at the end of any calendar year with a 60 day redemption notice. These restrictions could impact the School's ability to redeem the investments at their net asset value as of the reporting date. As of June 30, 20X1, the School does not intend to redeem such investments.

As stated in Note XX to the financial statements, the School has a line of credit available for use. The balance available at June 30, 20X1 is \$3,400,000.

The following is a quantitative disclosure supports the financial assets and resources available at June 30, 20X1:

Big Endowment School – Quantitative Availability Disclosure (gross)

Financial assets

Cash and cash equivalents	\$	4,750,000
Contributions receivable		2,950,000
Tuition receivable		450,000
Certificate of deposit		200,000
Investments		60,000,000
Charitable remainder trust		635,000
Total financial assets		<u>68,985,000</u>

Less: amounts unavailable for general expenditure within one year:

Contractual

Certificates of deposit		(200,000)
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Donor-imposed restrictions

Long-term contributions receivable		(1,950,000)
Charitable remainder trust		(635,000)
Investments - donor endowments		(51,365,000)

Board designations (investments):

Designated for PPRRSM		(1,635,000)
Board designated endowment		<u>(2,000,000)</u>

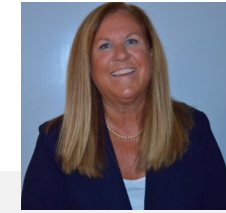
Financial assets available to meet cash needs for general expenditures within one year

\$ 11,200,000

Financial resources available - Line of Credit

\$ 3,400,000

New Construction School – SOFP



	ASSETS	<u>20X1</u>	<u>20X0</u>
Assets			
Cash and cash equivalents		\$ 1,000,000	\$ 12,000,000
Tuition and fees receivable, net		25,000	120,000
Contributions receivable, net		140,000	190,000
Investments		7,000,000	6,900,000
Prepaid expenses and deposits		180,000	200,000
Property and equipment, net		<u>32,000,000</u>	<u>18,000,000</u>
Total assets		<u><u>40,345,000</u></u>	<u><u>37,410,000</u></u>
	LIABILITIES AND NET ASSETS		
Liabilities			
Accounts payable		\$ 20,000	\$ 40,000
Accrued payroll and related		600,000	599,000
Other liabilities		730,000	800,000
Deferred revenue		<u>2,000,000</u>	<u>1,600,000</u>
Total liabilities		3,350,000	3,039,000
Net assets			
Without donor restrictions		28,895,000	21,371,000
With donor restrictions		<u>8,100,000</u>	<u>13,000,000</u>
Total net assets		<u><u>36,995,000</u></u>	<u><u>34,371,000</u></u>
Total liabilities and net assets		<u><u>\$ 40,345,000</u></u>	<u><u>\$ 37,410,000</u></u>

New Construction School - Qualitative Liquidity Disclosure

As part of the School's liquidity management, it has **a policy to management financial assets and resources that are available to support general operations within 12 months** from the reporting date.

The School completed construction and commenced operations of the new school gymnasium on July 1, 20X0. Total costs related to the gymnasium were approximately \$14,000,000.

Future tuition **and fees to be collected for the upcoming school year approximates \$9,800,000**. Based on the School's historical collection experience which has approximated 95%, the School expects to collect approximately \$9,300,000 within the next twelve months. The amount of tuition receivable is also expected to be collected within 12 months.

Contributions receivable consists of unconditional promises to give with restrictions for scholarships and remaining amounts to be collected for the recently completed capital campaign. The School anticipates collecting the cash on these receivables within 12 months from the reporting date.

Investments include amounts with donor restrictions established to provide financial aid to students. At June 30, 20X1, approximately \$5,500,000 of this amount is related to the corpus which cannot be utilized and approximately \$1,500,000 of accumulated earnings and appreciation. Additionally, as described in Note XX, to the financial statements, the board has a policy to appropriate for expenditure 5% annually of the trailing 12 quarter average of the donor restricted endowment fund investments. Therefore, \$275,000 of the investments at June 30, 20X1 related to the appropriation that will be spent within 12 months.

The School does not have any other liquid resources, such as lines of credit, available for use.

The following is a quantitative disclosure supports the financial assets and resources available at June 30, 20X1:

New Construction School - Quantitative Availability Disclosure – (Gross)

	<u>20X1</u>
Financial assets	
Cash and cash equivalents	\$ 1,000,000
Tuition and fees receivable, net	25,000
Contributions receivable, net	140,000
Investments	7,000,000
Total financial assets	<u>8,165,000</u>
 Less: amounts unavailable for general expenditure within one year:	
 Donor-imposed restrictions	
Investments - donor endowments	(6,725,000)
 Financial assets available to meet cash needs for general expenditures within one year	 <u><u>\$ 1,440,000</u></u>

New Construction School - Quantitative Availability Disclosure – (Net)

	Assets Available at June 30, 20X1
Financial assets	
Cash	1,000,000
Tuition and fees receivable, net	25,000
Contributions receivable	140,000
Investments	275,000
Total financial assets	1,440,000
Total financial assets and resources available	1,440,000



Transition Method & Effective Date



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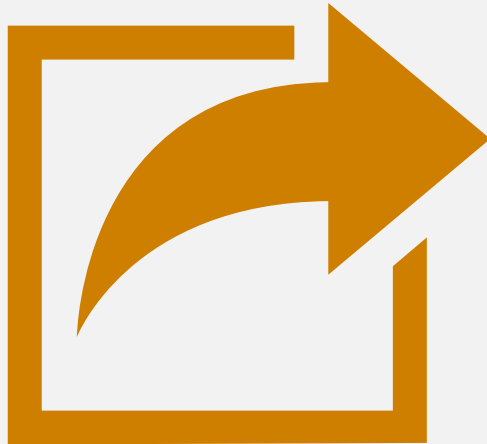


Transition Method & Effective Date



- Relevant Components
 - Liquidity
 - Functional Expenses
 - Net Assets
 - Cash Flow (Direct vs. Indirect)
 - Place in Service Approach for Reporting Expirations of Restrictions on Long-lived assets
- Effective Date & Other Key Facts
 - Fiscal years beginning after December 15, 2017
 - Retrospective application to earliest period presented
 - Change in Accounting Principle for prior period restatements due to net asset changes
 - Liquidity and functional expense presentation only required in year of adoption
 - Early adoption was permitted on a full standard basis

Implementation Tips



1. Determine the impact each change will have on your financial statements
2. Discuss and document your liquidity and reserve policies
3. Evaluate the impact the liquidity footnote will have internally/externally and how to best manage the story being told
4. Determine if changes are needed to your chart of accounts account for presentation changes (e.g., chart of accounts)
5. Consider adequacy of software



Contact Us

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NOTE: Participants will receive an email within 48 hours with a link to the slide deck and recording.



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armanino

Coming Up

How to Get Ready For Your Next Audit

March 13, 2019

9:30am – 10:30am