



Pennsylvania Non-Profit Annual Report Filings Are Due June 30th

As a reminder, the Commonwealth of Pennsylvania requires both nonprofit and for-profit organizations (but not governmental entities) to file an annual report. The intent of the annual requirement is for the State to have more updated and timely information of key organizational information. If an organization fails to file an annual report, they may be subject to administrative dissolution, termination, or cancellation, and a loss of the protection of its name. **The filing is due June 30th, but if your organization is/or has an affiliated limited liability company the deadline is September 30, 2026.** The filing can be completed online [here](#). Additional details regarding the required filing information are available on our [website](#).

Featured Author: Michelle Hoke, CPA, Senior Manager

Register For Maher Duessel's Annual Non-Profit Seminar

Join us on **Tuesday, July 21st and Wednesday, July 22nd** for Maher Duessel's Annual Non-Profit Update! Similar to past seminars, we will again be offering a hybrid format – giving you the flexibility to choose to attend virtually or in person. And as always, there is no cost to attend!

What to Expect:

- **16 CPE credits covering the latest developments in non-profit accounting, auditing and tax compliance.**
- For **in-person attendees**, enjoy a full day of hospitality including **catered breakfast, lunch, snacks, and beverages.**
- A detailed agenda will be posted on our website in advance of the seminar.
- **Virtual and hybrid attendees will receive a Zoom link one day prior to the event.**

Important RSVP Details:

All attendees (virtual or in person) [Register Here](#). We kindly ask you to register by **Tuesday, July 7th**.

Western Pennsylvania Location

Regional Learning Alliance

850 Cranberry Woods Drive

Cranberry Township, PA 16066

Central Pennsylvania Location

Courtyard by Marriott Harrisburg/Hershey

725 Eisenhower Boulevard

Harrisburg, PA 17111



GASB 103 for Community Colleges: Focus on Noncapital Subsidies and Student Aid Classification

GASB Statement No. 103 will change how community colleges present their financial story, especially in the statement of revenues, expenses, and changes in net position. The biggest practical shift is not recognition or measurement. It is classification and presentation. For colleges that have historically shown large operating losses because appropriations, grants, and student aid were pushed below operating income, GASB 103 should produce a more understandable operating picture. Read our Industry Insights [article](#) for more details.

Featured Author: Lisa Ritter, CPA, CFE, CITP, Partner



GASB 104 and Community Colleges: Why Disclosures of Leases, SBITA and Intangible Assets Matter

GASB Statement No. 104 is a narrow but important standard for community colleges. In the Board's own words, the objective of the Statement is to provide users of government financial statements with essential information about certain capital assets. GASB 104 does that by requiring certain types of capital assets to be disclosed separately in the capital assets note disclosures and by establishing requirements for capital assets held for sale. Find out how GASB 104 will impact your financial reporting [here](#).

Featured Author: Lisa Ritter, CPA, CFE, CITP, Partner