

Summary List of Client Engagements - Terry Miller

Updated: mid-April 2014

This is a summary of consulting engagements, which does NOT include my work with dozens of grassroots organizations while employed by The Youth Project from 1984-1992, or over a hundred various types of nonprofit organizations and donors while employed by Silk, Adler & Colvin 1996-2004, a dozen or more while employed at Leventhal Kline Management 2007-2009, or ongoing volunteer engagements and various calls and inquiries I take and never bill. Certain sensitive matters such as working with clients to draft letters to request IRS to abate penalties, or other serious compliance issues are confidential and not reported as such.

Client	Location	Org Type	Project(s)	Complex or Interim	Start	Last
Tienanmen Academy, Inc.	Hayward, CA & Global	c3	HANDS ON: debrief representative from Chinese board of directors regarding plans; prepare draft tax exemption application for Board review then eventual submission to IRS; proposed program is rebirth of a community-based institute of democracy violently suppressed in the 1989 "Tiananmen Square demonstrations" to present a course of study, online, Chinese-language texts, leading to a certificate of completion, with materials developed and presented by distinguished academic committee of scholars worldwide provided equivalent of tenure protection by board, purpose to teach theories of democracy and democratic / social / governance change in a manner roughly similar to Khan Academy; review various governance documents prepared by Legal Zoom; prepare Bylaws critique explaining nuanced or complex items and suggestions for increased clarity; field assorted questions regarding governance expectations and tax compliance;		Mar-14	ongoing
My Voice Music	Portland	c3	HANDS ON: prepare 2012 Form 990-EZ and Oregon CT-12 based on volunteer board member Excel-based books; CONSULTATION: one on one tutoring with E.D. on tax implications of assorted fundraising, mechanics of reporting on Form 990; t/c with professional bookkeeping service using SAGE ERP 500 (ACCPAC) hired beginning of 2013, regarding Chart of Accounts and planning for 2013 Form 990/990-EZ;		Nov-13	ongoing Jan-14
River Network	Portland	c3	CONSULTATION: assist new CEO formally and informally as requested; HANDS ON: assist with FY14 budgeting; enter budget to SAGE ERP 500 (ACCPAC) G/L software and prepare "how to" manual; HANDS ON: provide financial management services in an ongoing part-time capacity from my office in San Francisco; TRAINING SESSIONS: webinars on lobbying by (c)(3)'s, workshops at River Rally 2012 on Form 990 and financial management for small nonprofits; 1995/1996: CONSULTATION: review (c)3/(c)4 handbook for legal changes since 1991; ASSESSMENT: financial management assessment & report;	●	Jan-14 Jul-13 Apr-11	ongoing Feb-14 Jan-13
Alliance for a Just Society (formerly NWFCO - Northwest Federation of Community Organizations) & Community Organizations in Action	Seattle	c3 / c4	CONSULTATIONS: review Forms 990 for AJS & COA and AJS affiliates as needed / on call, review fiscal sponsorship agreement; various consultations on tax compliance and public policy advocacy issues as requested; TRAINING SESSIONS: two-day trainings on financial management and public policy advocacy tax rules for statewide organizations from four NW states, 5/00, 10/00, 10/01, 4/02, 3/04, 4/05;	●	May-99 May-00	ongoing Apr-05
TREC - Training Resources for the Environmental Community / Various Organizations	Santa Fe, NM	c3	CONSULTATION: standing arrangement to review forms 990 for TREC and assisted groups as needed / on call; TRAINING: phone briefing / webinar on indirect cost recovery with Federal Grants; day-long workshop in Santa Fe for a dozen environmental groups on soup-to-nuts financial management questions; CONSULTATION: assist with public support issues of TREC's assistance groups; assist with editing assessment tools and compensation surveys; on site review and discussion of management reporting and financial procedures; assistance with procedures for fiscal sponsorship; various project support as needed / on-call; consultations on TREC's public charity status and public support test projections and tax planning;	●	Sep-99 Mar-04 Sep-99	ongoing Jul-13 Nov-09
World of Children Award	Pleasanton	c3	CONSULTATION: prepare analysis of New York Sales Tax law with regard to particular event in New York; prepare full analysis of potential tax implications of each fundraising strategy in memorandum form; meet with E.D. and discuss and explain background; prepare addendum to memorandum establishing basis of "more likely than not" position on certain unambiguous tax matters; make strategic suggestions for future evolution of revenue-generating projects; agree to provide additional tax compliance assistance as requested;		Mar-14	ongoing Apr-14
IAF NW - Industrial Areas Foundation Northwest & Affiliates: Spokane Alliance, Sound Alliance, Puget Sound Vision, Metropolitan Alliance for the Common Good, and SustainableWorks;	Seattle Spokane Pasco/Yakima Portland	c3 / c4	HANDS ON / CONSULTATIONS & TRAINING: assist with development of new Bylaws to reflect organizational culture and comply with State membership organization Code; assist staff with C3 accounting procedures for tax compliance in affiliated C3/C4 arrangements; review draft forms 990; perform various finance and governance functions similar to those of a staff CFO on an occasional basis; guide process on establishing two new (c)(4) affiliates; assist with formation of a community economic development program and future planning; prepare FY06 formal financial statements for two affiliates after cessation of auditor relationship; ongoing advice and consultation as needed, particularly on governance;	●	Aug-04	ongoing Nov-11

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Forests Forever Foundation & Forests Forever	San Francisco	c3 / c4	CONSULTATION: provide tax compliance assistance as requested; brief check-in from management regarding possible solutions to balancing net assets between corps based on prior six months' work; provide context and background for c3/c4 tandem issues in support of grantseeking activity; provide various training materials; assist management with thinking through management in the current economic climate; assist with explanation and interpretation of "new" 990 and IRS' emphasis on governance issues;		May-09	ongoing Mar-14
Oregon Primary Care Association	Portland	c3 / c4	CONSULTATION: assist primary consultant with transitional work between finance directors including G/L change from MS DYNAMICS GP to MIP; assist with interview of successful hire; CONSULTATION: provide advice on practical details associated with establishing C4 affiliate to existing C3;		Dec-13 Oct-06	Jan-14 Oct-06
Forward Motion (Center for the Study of Public Policy)	San Francisco	c3	CONSULTATION / HANDS ON: assist with spinoff of project into separate 501(c)(3) organization, & application for tax exemption, granted with no questions;		May-11	Aug-13
Pacific Business Group on Health	San Francisco	c3 / c4 / c6 / taxable mutual benefit corp	HANDS ON: interim Finance Director; sudden appointment after tragic drowning of colleague / incumbent nearly immediately after conversion from SAGE MAS-90 to SAGE MIP and adoption of OMB A-122 compliant cost allocation methodologies; reconstructed systems and reasons, closed 2012 with no audit entries or A-133 findings; assisted with hire of new Controller; CONSULTATION: assist with preparation of federal negotiated indirect cost proposal; CONSULTATION: assist management with search for / recruitment of a new Controller (2009);	●	Jan-13 Jul-12 May-09	Jul-13 Aug-12 Aug-09
HYPOTHESIS	San Francisco	c3	CONSULTATION: provide checklist / roadmap of filings to expect during formation & exemption process to assist founder with anticipating next steps;		Nov-12	Dec-12
CalCPA - California Society of CPAs - local chapters / interest groups in San Francisco, East Bay (San Ramon), and Silicon Valley (Palo Alto);	San Francisco San Ramon Palo Alto Walnut Creek	c6	TRAINING SESSION: 9/01 presentation on public charity status and public support tests calculation (SF); 1/04 presentation on issues of GAAP vs. Tax in nonprofit accounting (SF); 10/10 presentation on Fiscal Sponsorship: Tax & Operational Issues (San Ramon); 3/11 presentation on The Not So New 990 In Year Three: Changes, Experience & Improvements (SF); 7/11 When Worlds Collide: GAAP v. TAX for Nonprofits (Palo Alto); 6/12 990 Update (San Francisco); 8/12 Formation & Tax Exemption (Walnut Creek)		Sep-01	Aug-12
AICPA - American Institute for Certified Public Accountants / Annual Not-for-Profit Industry Conferences	Washington DC	c6	CONSULTATION: planning committee 8yrs Jun 03-10 confs; co-chair for tax 2009 & 10 (a huge honor); TRAINING SESSIONS: Jun 02 workshop on intercompany recordkeeping in complex policy advocacy structures of various types of tax exempts; Jun 03 workshop on operational aspects of 501(h), moderator of panel on issues in public policy advocacy, and participant on tax experts panel; also resource role in GAAP v. Tax, and small fundraising group issues discussions; Jun 04 workshop on lobbying across exempt organization types, moderator of tax experts panel; Jun 05 present workshops on C3/C456/PAC intercompany accounting and Issues in GAAP v. Tax, & moderate panel of tax experts; Jun 06 sessions on Operational Ethics issues, moderate panels of tax experts and panel on operational policies & procedures; co-facilitate roundtables on advocacy generally and on 527 organizations; Jun 07 co-present session on c3/c4/527 tandems & triads & present new participant orientation; Jun 08 co-present session on fiscal sponsorship, present session on public support tests & public charity status plus newbie orientation; Jun 09 present sessions on lobbying by all types of EOs, breakfast roundtable on private benefit, and newbie orientation; Jun 10 present long session on tax concepts in tax exemption and planning, and co-present session on tax view of functional accounting, also newbie orientation; Jun 11 sessions on advanced exemption issues for (c)(3)'s, getting & keeping exemption basics, and overview of political and lobbying rules including Citizen United impact; and newbie orientation; Jun 12 sessions on audit v. 990 explanations to boards, accountable plan compliance, panelist on Form 990 Q&A;	●	Jun-02	Jun-12
McDonald Jacobs PC (CPA firm)	Portland	CPAs	TRAINING SESSIONS: 5/12: present half-day workshop for firm clients on Form 990 issues and progress since overhaul; conduct half-day roundtable for firm's nonprofit team; 4/09: present half-day workshop for CPA firm clients on preparing for the new 990, particularly on governance questions and narrative answers, and compensation listing and calculation; conduct half-day roundtable for firm's nonprofit team;		Apr-09	May-12
OSCPA - Oregon Society of CPAs Not-for-Profit Statewide Conferences	Portland	CPAs	TRAINING SESSION: 1998 presentation on Section 501(h) lobbying allowance; May 2003 presentation on advanced aspects of 501(h) strategy planning; May 2006 presentation on issues in GAAP v. TAX; May 2012 presentation on Form 990 four years after overhaul;		May-98	May-12

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California Bicycle Coalition & CBC Education Fund	Sacramento	c3 / c4	CONSULTATION to assist leadership with streamlining governance structure from dual voting membership structures to non-membership public benefit structures;		Sep-11	Jan-12
MoveOn.org Political Action and Civic Action	Berkeley	c4 / 527	CONSULTATION: Fall 2011: assist with compilation and analysis of "new media" organizing positions compensation levels; 4/05 prepare CEO compensation analysis;		Apr-05	Jan-12
Citizen Engagement Laboratory	Berkeley	c3 / c4	CONSULTATION: assist with re-development of chart of accounts and cost allocation policies as well as tax compliance for complex arrangement of public policy advocacy organizations; assist with ongoing explanations of governance concepts and interpretation of legal advice on corporate law;		May-10	Nov-11
The Ocean Foundation	Washington DC	c3	CONSULTATION: assist staff with analyzing donor advised, fiscal sponsorship, and field of interest funds definition, management and compliance, as well as chart of accounts & financial controls re-design to facilitate internal and external reporting from QuickBooks; prepare and file June 09 Form 990;	●	Feb-07	Oct-11
Armanino McKenna LLP (CPA firm)	San Ramon, CA	CPAs	CONSULTATIONS and collegial discussion as requested with firm's exempt organization tax team on various reporting and compliance issues;		Jul-09	Oct-11
Oregon Action & Fair Share Research & Education Fund	Portland	c3 / c4	CONSULTATION regarding updating 509(a)(3) status once obsolete;		Aug-11	Oct-11
Alaska Conservation Foundation	Anchorage	c3 & various	HANDS ON INTERIM / TRANSITION STAFFING (JUL-NOV 06): assist with Finance Director search and transition, and handle June 30 year-end audit preparation, various report filings, and assist with re-engineering role of finance within management team and organizational culture; ongoing informal staff advisory role; HANDS ON / CONSULTATION: (Oct 11): assist with annual close and audit preparation during staffing interim; TRAINING SESSION: two day financial management training for thirty environmental groups from around the state; (Nov 98);	●	Nov-98	Oct-11
TIGRA - Transnational Institute for GrassRoots Action (Applied Research Center)	Oakland	c3	CONSULTATION / HANDS ON: assist with spinoff of project into separate 501(c)(3) organization, & application for tax exemption; assist with obtaining and interpreting legal counsel with respect to starting a possible for-profit subsidiary venture;		May-07	Aug-11
The ForeSite Foundation	San Francisco	c3	CONSULTATION: assist board with CEO compensation analysis for outdoor arts installation charity;		Aug-11	Aug-11
Youth Justice Institute	San Francisco	c3	CONSULTATION: assist interim finance director with cost allocation and budget model;		Aug-11	Aug-11
HarvestTime Ministries	Bay Area	c3	CONSULTATION: assist staff with preparation for California foreign qualification and compensation planning;		Jun-11	Aug-11
Jesuit Volunteer Corps	Portland	c3	CONSULTATION: assist staff with QuickBooks budget v. actual report formatting;		Jun-11	Jun-11
GreatNonprofits	Menlo Park CA	c3	CONSULTATIONS / HANDS ON: assist new organization with construction of chart of accounts, financial statement preparation, tax and charitable trust filings, and tax compliance generally; assist with financial management advice as needed;	●	May-09	May-11
Pittsburg Community Arts Foundation	Pittsburg, CA	c3	CONSULTATION: assist as needed with explanation of topics particular to exempt organizations such as distinguishing support from revenue;		Apr-11	Apr-11
OneAmerica	Seattle	c3	CONSULTATION: review Form 990;		Apr-11	Apr-11
Trust for Conservation Innovation	San Francisco	c3	CONSULTATION: assist staff of a broad 501(c)(3) fiscal sponsor with figuring out how to apply Federal cost accounting standards in OMB A-122 etc to the fiscal sponsorship "direct project" model;		Mar-11	Mar-11
Cal e-Connect, Inc.	Emeryville	c3	HANDS ON: brief interim engagement to assist with transition from temporary to permanent accounting staff, chart of accounts design, for new ARRA-funded electronic health records exchange startup;		Dec-10	Mar-11
California Pan-Ethnic Health Network	Oakland	c3	CONSULTATION: brief consultation about earned v. donated income implications for net assets, deferrals & restrictions and public support tests;		Nov-10	Nov-10
Center for Third World Organizing	Oakland	c3	CONSULTATION: review Form 990;		Sep-10	Sep-10
Kay Sohl Consulting	Portland	c3	CONSULTATION: sub-contract assistance with chart of accounts redevelopment for agricultural land trust with complex charitable trust (restricted fund) and related organization issues;		Jun-10	Aug-10
Matthews Cutrer & Lindsay, PA (CPA firm)	Jackson, MS	c3	CONSULTATIONS and training as requested on various reporting issues;		Jan-10	Aug-10
Brain Preservation Foundation	Palo Alto, CA	c3	CONSULTATION with newly forming small charity on aspects of governance and tax exemption;		Jun-10	Jun-10
Women's Funding Network	San Francisco	c3	TRAINING SESSION: phone session on IRS Dec 09 governance check sheet as vs. new 990 with finance staff from various women's funds;		May-10	May-10

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Parent Teacher and Community Council of the Japanese Bilingual Bicultural Program	San Francisco	c3	CONSULTATION: assist with brief tax reporting issue;		Feb-10	Feb-10
Integrated Work Strategies	Boulder, CO	c3	TRAINING SESSION: phone session on IRS Dec 09 governance check sheet as vs. new 990 with peer learning team of fiscal managers of community health ctrs from around the U.S. which IWS serves;		Feb-10	Feb-10
Greater Birmingham Ministries	Birmingham, AL	c3	TRAINING SESSIONS: present workshops on the New 990 and a roundtable on financial management and tax compliance issues for GBM and its allies; brief review and response on proposed governance policies;		Nov-08	Oct-09
Trustees for Alaska	Anchorage	c3	HANDS ON INTERIM / CONSULTATIONS: assist staff and board with preparation & refinement of functional budgeting and financial reporting system and formats, melding time and billing and separate general ledger and gift tracking software; assist with recruitment and hiring of finance staff; assist with FY05 Budget and FY04 audit preparation; assist with strategic plan and advanced topics in GAAP and planning; ongoing assistance as needed;	●	Sep-03	Aug-09
SustainableWorks	Seattle	c3	CONSULTATION: assist with planning for and emergence of major low/moderate income and small commercial energy retrofit program based in community organizing and behavioral economics;		Apr-09	Jul-09
PMB+HelinDonovan, Consultants & CPAs	San Francisco	CPAs	TRAINING SESSIONS: present workshop for firm's exempt organization team on New 990 and preparation and planning issues; occasional collegial consultations ongoing;		Jul-09	Jul-09
Gilbert Associates, Inc. (CPA firm)	Sacramento	CPAs	TRAINING SESSIONS: present half-day workshop for CPA firm clients on preparing for the new 990, particularly on governance questions and narrative answers, and compensation listing and calculation; conduct half-day roundtable for firm's nonprofit tax team;		May-09	May-09
Foundation Center - San Francisco	San Francisco	c3	TRAINING SESSION: 11/06 seminar on fiscal sponsorship for gathering of cooperating collections; twice on panels about fiscal sponsorship for individual artists; 3/09 public workshop "What Does Your 990 Say About You?"		Nov-06	Mar-09
TACS (formerly Technical Assistance for Community Services)	Portland	c3	TRAINING SESSIONS: Public day-long workshops on Form 990 both old and new, Fiscal Sponsorship, Lobbying Basics, & Cash Flow; CONSULTATIONS: debrief CEO on new venture, prepare outline and proforma; general PC troubleshooting way back at first PCs; assist with graphic financial statement presentation; assist with development of excel templates for financial training package for low income housing organizations; assist with feasibility study of developing a fiscal sponsorship subsidiary;	●	Aug-86	Nov-08
MSCPA - Mississippi State Society for CPAs	Jackson, MS	CPAs	TRAINING SESSIONS: present workshops on Governance and the New 990 and on basic concepts in Tax Exemption to MSCPA's 2008 Not-for-Profit Conference;		Nov-08	Nov-08
Friends of the Contra Costa County Commission on Women	Concord, CA	c3	CONSULTATION: assist with public support test and Form 8734 filing;		Aug-08	Aug-08
Alliance for Climate Protection / Harmon Curran Spielberg & Eisenberg, LLP	D.C. Palo Alto	c3	HANDS ON assist with preparation of California tax exemption, sundry administrative questions;		Apr-07	Jun-07
Camp Laugh-A-Lot & Lakota Animal Care Project	Custer, SD	c3	CONSULTATION: assist with background education and review of c3 tax exemption application for free summer camp outings serving children on Pine Ridge Reservation; and review of tax exemption application budget for a small animal welfare education project on the Reservation;		Mar-07	Jun-07
NEO Law Group (formerly Gene Takagi, Attorney at Law)	San Francisco	attorneys	CONSULTATION: discuss accounting and recordkeeping best practices for C3/C4 tandems as part of legal planning for client advice on formation of C4 affiliate; discuss complex public support test issue with unusual grant possibilities, variance between regs and form 990;		Mar-07	May-07
Albuquerque Pre-School Co-Operative	Albuquerque	c3	CONSULTATION: review Form 990 for small co-operative preschool;		May-07	May-07
World Pulse Voices	Portland	c3	CONSULTATION: brief call to explain various public support test and related issues;		May-07	May-07
Oakland Kids First	Oakland	c3	CONSULTATION: discuss process to change fiscal year;		Apr-07	Apr-07
American Federation Teachers, Loc 1881	Petaluma	c5	CONSULTATION: assist with minor tax compliance issue;		Mar-07	Mar-07
Cultural Heritage Imaging	San Francisco	c3	CONSULTATION: assist with planning for public support test / end of advance ruling period; provide various tax compliance advice and explanations; consult on Federal OMB A-122 cost principles;		Aug-06	Feb-07
Yerba Buena Center for the Arts / Bridges SF	San Francisco	c3	CONSULTATION: assist staff with preparation of policy for reserves / net assets management;		Feb-07	Feb-07
Silicon Valley Toxics Coalition	San Jose	c3 / c4	CONSULTATION: phone consultation to discuss new program / spinoff, details concerning fiscal sponsorship of educational activities of C4;		Feb-07	Feb-07
Tennesseans for Fair Taxation	Knoxville	c3 / c4	CONSULTATION: brief consultation about Form 990 and reporting 501(h) lobbying and public support test calculation;		Jan-07	Jan-07
Equity Action / Applied Research Center	Oakland	c3 / c4	HANDS ON establish new (c)(4) affiliate; CONSULTATION: review Form 990; planning conference with staff on financial management; in 2005 on 501(h) applied to existing operations;	●	Feb-01	Nov-06
Care Product Institute	Berkeley	c3	HANDS ON prepare formation and application documents with review by attorney; assist with legal response to multiple rounds of IRS questions; CONSULTATION assist newly forming charity with clarifying plans and seeking counsel to verify charitable description for IRS;	●	May-05	Sep-06

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NYSSCPA - New York Society of Certified Public Accountants / 2005 Exempt Organizations Conference	New York	CPAs	TRAINING SESSION: present workshop on public policy tandems & triads (C3/C456/527-PAC) in Dec05; present workshop on lobbying by all types of exempt organizations Dec06;		Dec-05	Dec-06
Lorman Education Services	San Francisco San Jose Sacramento San Diego Spokane Las Vegas	various	TRAINING: seminars: full-day Form 990 seminars, solo: May 05 & Apr 06 San Francisco, Jan 06 Sacramento, Jul 06 San Diego & Spokane, Aug 06 Las Vegas; co-present Tax Issues for Exempt Organizations seminar, co-present Jul 05 San Francisco, Jun 06 San Jose; (Lorman is a national for-profit seminar firm)		Nov-04	Aug-06
Trauma Foundation / Health Care for All - California / Health Care for All - California Education Fund	San Francisco Statewide	c3 / c4	CONSULTATION: assist two C3's and one C4 in working together effectively on cost sharing arrangements, lobbying tracking and review of governance documents;		Jun-06	Jul-06
NetImpact	San Francisco	c3	CONSULTATION: assist with explanations of issues underlying Form 990 during preparation;		Apr-06	Jul-06
Independent Living Resource Center	San Francisco	c3	CONSULTATION: with staff about application of tax rules for charity lobbying;		May-06	May-06
Creative Commons	San Francisco	c3	CONSULTATION: assist with preparation of public support analysis and facts and circumstances preparation during advance ruling period; guide process to obtain final determination;		Dec-04	Mar-06
Innovation Partnership	Portland	c3	HANDS-ON: contract finance director, 3 years; CONSULTATION: assist with program planning, fundraising strategy, and financial planning for startup policy organization; assist with issues related to substantial contraction; assist with later revision of accounting system to QuickBooks Online;	●	Aug-00	Mar-06
US Labor Against the War	Washington DC	c4	CONSULTATION: assist staff with developing financial tracking to satisfy tax and management information needs; explain various tax concepts about C4 and fiscal sponsorship;		Jan-06	Jan-06
California Environmental Trust	Bay Area	c3	CONSULTATION: assist with dissolution;		Jun-05	Dec-05
Partners for Democratic Change	San Francisco	c3	HANDS ON INTERIM / TRANSITION STAFFING (Q4 2005): oversee 2-person department that had been functionally vacant for a quarter; lead audit preparation, catch up federal indirect cost analysis & grant reporting, assist with staff transition and arrange interim staffing for second position during interim; Blackbaud accounting software;	●	Oct-05	Dec-05
Washington Trails Association	Seattle	c3	FACILITATION: facilitate consecutive annual board retreats in 2000, 01, 02, 03, 04 and 05 to discuss governance, mission, strategic plan implementation, financial management and personal fundraising;	●	Oct-00	Nov-05
Northwest Health Law Advocates	Seattle	c3	CONSULTATION: assist with planning for sponsored project management and arrangements;		Aug-05	Sep-05
TACS / Community Nonprofit Resource Group	Portland	c3	CONSULTATION: assist with response to IRS questions on tax exemption application;		Jun-05	Jul-05
Technical Assistance for Community Services / Washington Domestic Violence Program	Portland	c3	CONSULTATION: subcontract to prepare spreadsheet template to allocate funding according to complex group-negotiated formula; ongoing updates/maintenance;		Jul-95	Jun-05
Silk, Adler & Colvin	San Francisco	attorneys	TRAINING SESSIONS: (former employer) for new paralegals, client finance specialist, and other staff as needed;		Jul-04	Jun-05
Progressive Leadership Alliance of Nevada	Reno	c3 / c4	CONSULTATION: assist with planning and implementation options discussion of possible creation of an affiliated C4 built from an existing statewide progressive C3 coalition; review Form 990;		Nov-04	May-05
Elliott Buchdruker, CPA	San Francisco	c3	CONSULTATION: assist with commerciality assessment of a particular client; research tax status of similar organizations;		May-05	May-05
United Camps, Conferences & Retreats	San Rafael	c3	CONSULTATION: to discuss UBI aspects of proposed change in part of operations;		May-05	May-05
Nick Wilson Charitable Group	Portland	c3	CONSULTATION: review form 1023, discuss options;		Apr-05	Apr-05
Chintu Gudiya Foundation	San Francisco	PF	CONSULTATION: research & memos on Patriot Act implications for foreign giving and on commerciality issues with software startup;		Mar-05	Mar-05
MBA Nonprofit Connection	San Francisco	c3	CONSULTATION: assist with preparation of public support analysis		Sep-04	Mar-05
SUBUD	California	c3	CONSULTATION: assist long-time religious/spiritual corporation's officers with unthreading current corporate and tax classifications that the corporation pre-dates, and consider optimal forward approaches; also consult regarding tax reporting of rental income;		Jan-05	Jan-05
Fontanello, Duffield & Otake, CPAs	San Francisco	c3 / c4 / 527	TRAINING SESSION: seminar with staff on political tax law and tandem/triad issues;		Jan-05	Jan-05
Jeff Leighton, CPA	Bay Area	c3	CONSULTATION: assist with analysis of complex set of dormant subsidiary nonprofits to a hospital conversion foundation and plan for consolidating assets and closing dormant entities;		Dec-04	Jan-05
Neighborhood Learning Center	Clackamas OR	c3	CONSULTATION: prepare public support analysis for advance ruling period, and Form 8734		Sep-04	Jan-05
J.L. Center Stage	Bay Area	c3	CONSULTATION: assist with preparation of public support analysis and Form 8734		Jan-05	Jan-05

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Oakland Interfaith Gospel Choir	Oakland	c3	CONSULTATION: discuss appropriate disclosure language and internal procedure on tax compliance issues;		Oct-04	Oct-04
PACE - Philanthropy for Active Civic Engagement (formerly Grantmaker Forum on Community & National Service)	Berkeley	c3	CONSULTATION: prepare public support analysis for advance ruling period; prepare review of Form 990		Aug-04	Sep-04
Friends of the Children	Portland	c3	CONSULTATION: assist with preparation of public support analysis		Aug-05	Sep-04
Trustees for Alaska / TREC, Training Resources for the Environment	Anchorage	c3	CONSULTATION: assist staff and board with evaluation of law firm time-and-billing oriented general ledger software ability to perform nonprofit program tracking '99; '03/04 assist staff and board with preparation of functional budgeting and financial reporting system and formats, melding TimeSlips time and billing and separate QuickBooks general ledger and gift tracking software;	●	Sep-03	Aug-04
Jody Blazek, CPA, (Blazek & Vetterling)	Houston	CPAs	CONSULTATION: assist with consideration of reporting requirements for complex foundation support for advocacy;		Jul-04	Jul-04
Asian Pacific Islander American Health Forum	San Francisco	c3	CONSULTATION: review and discussion of internal financial reporting systems; assist with design and conduct of search for new Finance Manager;		Jul-02	Aug-03
Children Now	San Francisco	c3	CONSULTATION: review and discussion of internal financial reporting systems, chart of accounts, and cost allocation methodologies;		Mar-03	Apr-03
Sacramento Valley Open Space Conservancy (Land Trust)	Sacramento	c3	CONSULTATION: prepare memorandum and suggestions on internal financial procedures, reporting, and controls; assist in redesign of chart of accounts, cost allocation methodologies, and software upgrade; meet with Board and finance committee to discuss new systems;		Jun-02	Jan-03
Northern Plains Resource Council	Billings, MT	c3	CONSULTATION: assist with explanation of functional accounting cost allocations for 990 preparation; review draft Form 990;		Apr-02	Nov-02
Haile Girma, CPA	Oakland	c5	CONSULTATION: review draft form 990 for a labor organization;		Nov-01	Nov-02
Idaho Women's Network / IWN Research and Education Fund	Boise	c3 / c4	CONSULTATION: site visit and prepare memorandum and suggestions on internal financial procedures, reporting, and controls;		Jul-02	Oct-02
CompassPoint Nonprofit Services	San Francisco	c3	CONSULTATION: conference with staff on preparation of training material regarding Form 990; TRAINING SESSIONS on fiscal sponsorship and 501(h) lobbying rules;		Oct-00	Oct-02
Aspen Institute / Watershed Research and Training Center	Hayfork, CA	c3	CONSULTATION: assist board and management with preparing financial reporting system to clarify questions and better tie reports to strategic plan; TRAINING SESSION: work with board to understand and interpret new reporting format;		Jan-02	Aug-02
Portland Schools Foundation	Portland	c3	CONSULTATION: assist development and implementation of cost centers and cost allocation policies in preparation for new initiatives; assist senior management with planning for initiatives; assist with hiring bookkeeping staff and selection of sophisticated general ledger software;	●	Sep-99	Jul-02
Voz Hispana Causa Chavista	Woodburn, OR	c4	CONSULTATION: review and mark up Form 1024 application for recognition of c4 exemption;		Jun-02	Jun-02
PolicyLink	Oakland	c3	CONSULTATION: assist with development and format of chart of accounts in QuickBooks, cost allocation policies, selection of MIP accounting software, preparation of Form 990 allocations;	●	Aug-99	May-02
Hispanics in Philanthropy	Berkeley	c3	CONSULTATION: assist with chart of accounts design and cost center identification;		Jul-01	Aug-01
National Institute on Money In State Politics	Helena & Portland	c3	CONSULTATION: assist with chart of accounts design, budget model refinement, and fiscal year definitions for funder reporting; assist with construction of historical financial recap combining sponsored project with newcorp;		Jan-00	May-01
GreenInfo Network	San Francisco	c3	CONSULTATION: review and discuss public support test issues;		Apr-01	May-01
California Center for Land Recycling	San Francisco	c3	HANDS-ON INTERIM: acting finance director using Blackbaud accounting; maintain general ledger, payroll and payables, and financial reporting systems; CONSULTATION: assist with format of chart of accounts and development of cost allocation policies; assist with program and fundraising planning;	●	Apr-99	Mar-01
Nonprofit Assistance Center	Seattle	c3	TRAINING SESSION: public workshop, moderate panel, on fiscal sponsorship;		Feb-01	Feb-01
Technical Assistance for Community Services / Umpqua CDC	Portland	c3	CONSULTATION: subcontract to prepare spreadsheet template to allow for client modeling of childcare center revenue and expense variables;		Nov-00	Jan-01
California Certified Organic Farmers	Santa Cruz	c5	CONSULTATION: assist staff with preparation for board retreat on options for dealing with new USDA rules on conflict of interest;		Jan-01	Jan-01
Million Mom March / Million Mom March Foundation	San Francisco	c3 / c4	CONSULTATION: assist with development of financial policies for managing regional offices around the country; HANDS-ON: scanning tax filings for www disclosure posting;		Apr-99	Nov-00
Saturday Academy / Oregon Graduate Institute	Portland	c3	CONSULTATION: discuss business models and overhead costs with CEO of a semi-autonomous program within a larger educational institution;		Oct-00	Oct-00
Institute for Fisheries Resources	San Francisco	c3 / c5	CONSULTATION: to synthesize a number of program manager's budgets into one master budget and analyze for available administrative funding; assist with chart of accounts design, cost allocation policies, and budget model refinement;		Apr-00	Jul-00

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Californians for Responsible Gun Laws	Berkeley	c4	HANDS-ON: preparation of tax and charitable trust reports; CONSULTATION: strategic planning around c3/c4 aspects of funding;	●	Jun-96	Jun-00
Association for Portland Progress	Portland	c3 / c6	CONSULTATION: assist with ongoing modifications to property assessment formula for downtown management district; HANDS-ON: lead role in development of FY 98 budget; assist with transition between CFOs and supervision of technical staff;	●	Mar-97	Dec-99
Training Resources for the Environmental Community / Trustees for Alaska	Anchorage	c3	CONSULTATION: assist staff and board with evaluation of law firm time-and-billing oriented general ledger software ability to perform nonprofit program tracking;		Sep-99	Sep-99
Technical Assistance for Community Services / Oregon Council for Hispanic Advancement	Portland	c3	CONSULTATION: subcontract to synthesize a number of program manager's budgets into one master budget and analyze for available administrative funding;		Aug-99	Sep-99
Western States Center / Community Strategic Training Initiative	Portland	c3	TRAINING SESSIONS: financial management overview / one- and two-day workshops, 9 years, approximately 20 groups per year;	●	Sep-91	Jul-99
Artists for a Hate Free America	New York (formerly Portland)	c3	HANDS-ON: bookkeeping & finance director services using QuickBooks; CONSULTATION: business planning -- merchandise venture; assist with preparation of plan;	●	Oct-95	Jan-98
Western States Center	Portland	c3	HANDS-ON: acting fin dir 9 mos using ACCPAC BPI general ledger; CONSULTATIONS: cost ctr/line item, bud & and cost alloc policy design; select, install & configure g/l software; brief Board occasionally; assist with hiring FT fin dir; train & guide fin dir; train succeeding fin dir;	●	Feb-87	Jul-97
Trauma Foundation	San Francisco	c3	TRAINING SESSION: tax compliance - lobbying regulations; CONSULTATION: lobbying cost tracking systems review;		Jan-96	Feb 96
Livable Oregon Inc.	Portland	c3	HANDS-ON: actual monthly bkpg and reporting on Peachtree for Macintosh; ASSESSMENT: finan mgmt assessment & rpt; CONSULTATIONS: cost ctr/line item, bud model & cost alloc policy design; select, install & configure g/l software; TRAINING SESSION: finan mgt overview statewide mainstreet mgrs;	●	Mar-95	Jul-96
City Center District	San Francisco	c6	CONSULTATION: prepare form 1024;		May-96	Jun-96
New Mexico Community Foundation	New Mexico Statewide	various nonprofit	TRAINING SESSIONS: four full-day workshops around the state, nonprofit financial management overview, 130 attendees in 4 days; CONSULTATION: half day briefing for key people at Colonias Development Council in Las Cruces on financial management issues;		Mar-96	Mar-96
Native Seeds SEARCH	Tucson	c3	HANDS ON installation, configuration, & staff training on ACCPAC BPI; ASSESSMENT: financial management assessment & report; CONSULTATIONS: cost center/line item, budget model, and cost allocation policy design; computerized general ledger selection;	●	Aug-95	Jan-96
Oregon Health Access Project & Oregon Health Action Campaign	Salem	c3 / c4	CONSULTATIONS: tax compliance: assist with drafting governing documents for both corporations; assist with preparation of applications for recognition of exemption; brief board and staff on proper procedures; ongoing tax compliance support;		Jul-94	Jan-96
North Carolina Alliance for Democracy & Democracy South	Chapel Hill	c3 / c4	CONSULTATION: tax compliance: prepare briefing paper on lobbying regulation for (c)3 members of (c)4 coalition (NCAD); assist with preparation of applications for recognition of exemption;		Aug-95	Oct-95
Advanced Impressions	Portland	for profit	CONSULTATIONS: profit center/line item design; system installation ACCPAC BPI, training; ongoing assistance to management;		Jan-90	Feb-96
Schultz & Crouse / Oregon Medical Professional Review Organization	Portland	c3	CONSULTATION: subcontract to prepare assessment and overview of information technology needs, recommendations & report;		Aug-95	Aug-95
Columbia Cardiology Associates	Portland	for profit	HANDS-ON: develop Reflex database for writing letters scheduling pacemaker checkups; periodic updates;		Jan-92	Aug-95
Technical Assistance for Community Services / Alvord-Taylor Inc.	Eugene	c3	CONSULTATION: subcontract to review current cost center and line item definitions, reporting requirements, design new chart of accounts, cost allocation policies;		Feb-95	Aug-95
Everywoman's Health Care	Portland	for profit	HANDS-ON: select & install PC, transfer existing software and data to workalike; CONSULTATION: basic lotus print training;		Sep-93	Aug-95
Gardner Stussi Tool & Die	Portland	for profit	HANDS-ON: contract bookkeeper, 10 years, ACCPAC BPI general ledger; CONSULTATIONS: train staff to run at the end; prepare Boeing contract proforma on overhead costs;	●	Aug-84	Aug-95
Sabin Community Development Corporation	Portland	c3	CONSULTATION: assist with chart of accounts design and cost allocation policies;		Jul-95	Jul-95
Washington State Downtown Revitalization Program	Olympia	c3 / c6	TRAINING SESSION: financial management & budgeting for statewide gathering of mainstreet leaders;		Mar-95	Mar-95
Michigan Environmental Council	Lansing	c3	ASSESSMENT: financial management assessment & report; CONSULTATIONS: cost center/line item & cost allocation policy design; select, install, configure g/l software & train staff; HANDS-ON: compile one full year's books;		Jan-95	Mar-95
Hoosier Environmental Council	Indianapolis	c3 / c4	ASSESSMENT: financial management assessment & report; CONSULTATION: chart of accounts & budget template preparation; train staff on quattro pro; FACILITATION: board briefing;		Feb-95	Feb-95

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Central Dallas Association	Dallas	c3 / c6	ASSESSMENT: financial management & organizational structure assessment & report;		Dec-94	Dec-94
Idaho Citizens Network	Boise	c3	ASSESSMENT: financial management assessment, budget crisis appraisal & options & report; historical financial analysis preparation;		Dec-94	Dec-94
Oregon Country Fair	Eugene	c3	FACILITATION: discussion of investment / venture options with Board;		Nov-94	Nov-94
Environmental Support Center / State Environmental Leadership Conference	Phoenix	c3	TRAINING SESSION: budgeting overview for state leaders from 50 states;		Nov-94	Nov-94
Institute for Southern Studies / Democracy South	Chapel Hill	c3	CONSULTATION: tax compliance re: spinoff of new (C)(3) & related (C)(4);		Aug-94	Sep-94
Downtown Seattle Association	Seattle	c3 / c4	ASSESSMENT: financial management assessment & report; CONSULTATIONS: brief bookkeeper on nonprofit accounting & downtown management field; review budgets for new CEO;		Jun-94	Sep-94
Public Interest Projects, Inc. / The Asheville Fund	Asheville	c3	CONSULTATIONS: review business plan; consultation on tax compliance / spinoffs;		Jun-94	Jun-94
Community Foundation of Western North Carolina	Asheville	c3	TRAINING SESSION: financial management overview and tax & regulatory issues for 15 local nonprofits--training sponsored by foundation;		Dec-93	Apr-94
CFWNC / Clean Water Fund North Carolina	Asheville	c3	HANDS ON install and configure ACCPAC BPI accounting; CONSULTATIONS: strategic business planning for subsidiary venture;	●	Dec-93	Apr-94
CFWNC / Western North Carolina Alliance	Asheville	c3	CONSULTATIONS: chart of accounts & financial reporting format design, board briefing;		Dec-93	Apr-94
CFWNC / Citizens for Quality Development	Asheville	c3	CONSULTATION: fundraising planning; tax compliance / payroll taxes;		Dec-93	Apr-94
CFWNC / North Carolina Alliance for Transportation	Asheville	c3	CONSULTATION: tax compliance - public support; chart of accounts design;		Dec-93	Apr-94
Portland Association of Teachers	Portland	c5	CONSULTATION: prepare analysis of school district budget & proposed cuts, coach leadership on developing alternate budget proposal;	●	Jan-94	Feb-94
Joint State Employers Council	Portland	gov't	TRAINING SESSION: tax exemption / nonprofit briefing for board;		Nov-93	Nov-93
Downtown Partnership of Baltimore	Baltimore	c3 / c6	CONSULTATION: brief assessment & financial management discussion with staff;		Nov-93	Nov-93
CLEC Canvass	Seattle	c3	TRAINING SESSION: budget training for canvass field directors;		Apr-92	Apr-93
Washington Citizens Alliance	Seattle	c3 / c4	CONSULTATIONS: bookkeeper briefing/training;		Feb-93	Feb-93
A Territory Resource	Seattle	c3	FACILITATION: board training on financial reporting;		Nov-92	Nov-92
Schultz & Crouse, CPA's	Portland	for profit	CONSULTATION: time & billing template update;		Mar-87	Aug-92
Victoria Jeans Gail Bookkeeping Service	Portland	for profit	CONSULTATION: BPI reports exporting to word processing file;		Jul-92	Jul-92
Partnership for Democracy / Financial Management Training Program	various	c3	TRAINING, CONSULTATIONS, CURRICULA: over 80 clients, all grassroots nonprofits, regionally and nationally;		Jul-87	Jun-92
Oregon Graduate Institute	Portland	c3	CONSULTATION: review health department restaurant rules, prepare report regarding school's informal lunch counter operation;		May-90	May-90
Berg Wholesale Hardware	Portland	for profit	CONSULTATIONS: pc troubleshooting;		Jul-87	Feb-90
Pacific Learning Systems	Portland	for profit	CONSULTATIONS: financial analysis: costs/breakeven; sales contact database; State-of-the-Art (now MAS 90) actg sys install & train on report design;		Oct-85	Mar-89
Goodrich Forest Products	Portland	for profit	CONSULTATIONS: DOS/batch files, PC hardware configuration;		Dec-88	Dec-88
TV Host Magazine	Portland	for profit	CONSULTATION: select, install accounts receivable software & train staff;		Dec-86	Jun-88
Blue Mountain Computer	Enterprise	for profit	CONSULTATIONS: review business planning;		Aug-86	Mar-88
Phoenix Rising	Portland	c3	CONSULTATION: find subcontractor to convert CP/M data to DOS; HANDS-ON: assist with compilation of year's books;		Feb-87	Nov-87
Northwest Rehabilitation Associates	Portland	for profit	CONSULTATION: PC troubleshooting, training;		Jul-87	Aug-87
Cascade AIDS Project	Portland	c3	CONSULTATION: select PC FUND software, design chart, install, configure & train staff;		Dec-86	Jun-87
YWCA - Portland	Portland	c3	CONSULTATIONS: financial troubleshooting, assessment, board briefing on budget balancing options;	●	Apr-85	May-87
Woodland Park Hospital / Women's Health Link	Portland	for profit	CUSTOM DATABASE DEVELOPMENT: database design, i&r, library;		Dec-86	Mar-87
Woodland Park Hospital / Cosmetic Surgery Center	Portland	for profit	CUSTOM DATABASE DEVELOPMENT: design database for tracking client inquiry & followup; CONSULTATION: hardware selection & installation;		Dec-86	Mar-87
Pacific Power & Light, Power Operations Division	Portland	for profit	CONSULTATION: develop budget template: identical (line item) departments to combine into master budget for power operations division;		Dec-86	Mar-87
HealthWeek	Portland	for profit	CONSULTATION: assist with subscription acquisition model spreadsheet as part of business plan;	●	Jun-86	Mar-87

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Angel, Crouse & Company, CPA's	Portland	for profit	CONSULTATIONS: misc client sub-contracts & compilations, develop client due date system - custom spreadsheet template application with macros;		Apr-86	Jan-87
Motorsports International Auto Sales	Portland	for profit	HANDS-ON: run full year books for tax purposes; train contractor;		Dec-85	Jan-87
West Coast Picture Corporation	Portland	for profit	CONSULTATIONS / HANDS-ON: debug local custom accounting software, design system to cope with bug, train bookkeeper;	●	Aug-84	Mar-86
U-Develop Rental Darkrooms	Portland	for profit	CONSULTATION: prepare financial analyses & graphs of prior years' financial performance & financial ratios;		Jun-85	Feb-86
Carl Ylvisaker Physical Therapy	Portland	for profit	CONSULTATION: recreate full years' books from bank microfilm copies following calamity loss of records;		Oct-84	Mar-85