

## Terry Miller

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**OBJECTIVE:** Apply my broad experience, skills and judgment in a senior management role in a San Francisco-based organization strengthening social & economic justice or personal & environmental sustainability. My overarching passion is to use my communicable nature to make strategic financial information understandable to management and assist nonprofits in coping with regulatory demands.

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**EDUCATION:** M.B.A., University of Portland, 1984 B.A., Antioch College, 1977

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**ATTRIBUTES:** Nonprofit / exempt organization finance and tax professional with over 30 years' experience and a current national leadership role in the field of nonprofit tax compliance and accounting

- *Articulate, enthusiastic, energetic and strategically engaged*
  - Expert in key areas of tax law applied strategically including governance public charity status, Form 990, current legal and regulatory environment and changes, lobbying, and electioneering
  - Cost allocation expert, including Federal OMB A-122 cost principles; adept at constructing integrated spreadsheet models that make information clear to management, accommodate rapid changes, and achieve maximum cost recovery from funding sources
  - Accomplished speaker and presenter, from individual boards to national and state professional association conferences; recognized leader in the field of continuing professional education
  - Technologically savvy; expert user of QuickBooks & ProSeries; relatively current with MIP & Blackbaud; past skills with precursors or earlier versions of Fundware, MAS-90, ACCPAC Plus, Peachtree, MYOB, ACCPAC BPI. Excel, Word, PPT, Acrobat, web, security & my own website
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### **PROFESSIONAL**

#### **Director of Client Services**

**2007-Present**

*Leventhal Kline Management, Inc., Berkeley*

Worked directly with clients and work team on a wide range of back office business management and philanthropic advisory services for between 12 and 20 nonprofit client organizations.

- Outsourcing. Acting CFO for a fast-growing complex international environmental community foundation (income \$3M, expenses \$2M) in D.C. - systems overhaul and strategic redesign; transactional through strategic finance staffing for two public charities (budgets \$750K & \$2M) and one private operating foundation (assets \$4.5M); assist with other client services as needed
- Tax Preparation. Workpapers, Forms 990 and 990-PF, and all attachments for 12 entities using ProSeries software (all for clients we maintain G/L data – 4 PF, 1 POF, 7 PC)
- Compliance advice & consulting. Provide various tax and GAAP compliance and governance consultations as part of LKM management team for 10-20 organizations (charities, foundations, social welfare organizations and one FEC PAC) of various sizes and degrees of complexity

#### **Consultant & Trainer: Financial Management & Tax Compliance**

**1984-Present**

Work with various midsize and small nonprofits in engagements scaling from 600 hours to 1 hour. (Summary list of all engagements available.) Frequent recurring topics include:

- Successful hands-on interim/transitional finance director positions using Blackbaud and MIP catching up clients in preparation for a final hire; analyzed mismatched Federal Negotiated Indirect Cost Rate basis vs. recordkeeping practice
- Prepare cost allocation policies, methodologies, and budget models tied to strategic plans
- Develop and refine financial report formats to make management information more useful
- Extensive public workshops & seminars, for professional associations and single organizations
- Public support testing, explanation, and related tax planning
- Prepared and submitted several successful tax exemption applications
- Review and comment on draft Forms 990 (improved reporting for dozens of nonprofits)

**Senior Paralegal / Client Finance Administrator****1996-2004***Silk, Adler & Colvin, San Francisco*

Worked directly with clients and partners on a wide range of tax and corporate legal issues in the nonprofit sector, while developing depth and expertise in tax law and corporate governance.

- Handled corporate formations and tax exemption applications for a wide variety of nonprofits
- Calculated public support tests and handled filings
- Reviewed Forms 990
- Assisted clients with corporate governance (minutes, resolutions, bylaw amendments)
- Prepared a dozen charitable remainder trust tax returns annually
- Trained new staff including associate attorneys
- Maintained forms and created various internal systems

**Director of Finance & Administration****1996***Basic Rights Oregon, Portland*

Led financial and administrative functions in 1996 as part of a small campaign organization working to 1) defeat initiatives encouraging discrimination based on sexual orientation, and 2) educate the public in order to combat the 'no special rights' argument.

- Supervised the financial and administrative aspects of the organization including selection of a vendor and overseeing preparation of period campaign finance reports
- Guided discussions to create an ongoing corporate structure to place BRO in a position to engage in a full range of tax-exempt activity as it worked to ensure basic rights for Oregonians

**Chief Financial Officer****1990-1995***Association for Portland Progress, Portland*

Served as one of three-person Executive Team for pioneering \$6M nonprofit business league / charity tandem, engaged in a variety of downtown management functions in Portland's now thriving downtown.

- Developed annual budgets to recover maximum costs, and guided 7-person management team through balancing process
- Developed complex rate formulas and legal strategies related to our own assessment district
- Monitored and controlled spending variances from budget
- Handled financial communications with the Boards of Directors and staffed the CEO
- Supervised accounting staff of four
- Negotiated contracts, insurance, oversaw tax and legal questions and cash management
- Designed enriched benefits package as part of recruitment and retention strategy
- Administered LAN and IT consultants, oversaw IT investment

**Program Director, Financial Management Training Program****1987-1992****Office Manager / Grants Administrator****1984-1987***The Youth Project, Portland (DC-based organization)*

Conceived, created and ran a groundbreaking financial management training program for grassroots organization grantees of The Youth Project. Previously, I supported two Western field staff with administrative details. The Youth Project was a groundbreaking funder providing grant support and technical assistance to grassroots community-based organizations in all fifty states.

- Delivered tutoring training and developed curriculum to improve community-based organizations' practices in
  - Planning & Budgeting
  - Tax Compliance with particular regard to public policy advocacy
  - Recordkeeping & Reporting
  - Governance, Control & Staffing; and Computerization
- Administered the grantmaking process (contracts, checks, reports)
- Maintained office operations for a small field office serving the Western states

## CPA Firm Administrator

Tax Season 1983/84

*Kingsland, Schultz & Co, CPAs, Portland*

- Implemented new billing software and trained staff
- Managed receivables and work-in-process tracking
- Assisted with the firm's own financial statements
- Structured one client's business bankruptcy during this period

**Business Manager**, *Storefront Actors' Theatre, Portland* 1983

**Staff Accountant**, *Willamette Week Newspaper, Portland* 1980-1982

**Office Manager / Campaign Staff**, *Henry Richmond for Attorney General, Portland* 1980

**Canvasser**, then **Office Manager**, *Oregon Fair Share (community organizing), Portland* 1978-1980

## Internships & Summers - College (1973-77) and Earlier (1970-73)

(Antioch College is known for alternating periods of work and study as part of its pedagogical model)

**Policy Research Intern**, *Iowa State Treasurer Maurice Baringer (R), Des Moines* 1976

**Rental Car Shuttle Driver (Teamster)**, *Avis Rent A Car, San Francisco* 1975

**Apartment Manager**, *16 Units, Anchorage* 1974

**Retail Clerk**, *McKay's Hardware, Anchorage* 1972-1973

**Campaign Volunteer**, *McGovern for President, 30 hrs/week, Anchorage* 1972

**Law Firm Messenger & File Clerk**, *full-time, summers, Anchorage* 1968-1970

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## PUBLICATIONS & PRESENTATIONS

**Author** of *Navigating the Tax Implications of Earned Income*, chapter in Selling Social Change (Without Selling Out), Andy Robinson, Jossey Bass, 2002.

**Author** of MANAGING FOR CHANGE: A Common Sense Guide to Evaluating Financial Management Health for Grassroots Organizations, self-published, 1990, 1992

**Presenter / trainer**, seminars and workshops including topics below, 1980-2009

- The New Form 990
- GAAP v. TAX: When Worlds Collide
- Organizational Ethics: Tuning Up Your Sensitivity
- Public Charity Lobbying: Advanced 501(h) Strategies
- Lobbying by [all types of] Exempt Organizations
- Advocacy-oriented Inter-entity Tandems & Triads: C3 / C4 / 527
- Public Charities & the Public Support Tests
- Fiscal Sponsorship
- Integrated Budget Model Template and Sample Cost Allocation Policy

List of public presentations available, and various curricula on website: [www.terrymiller.biz](http://www.terrymiller.biz)

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## BOARDS & MEMBERSHIPS

Director & Treasurer, Foresight Institute [*nanotechnology*], Menlo Park ([www.foresight.org](http://www.foresight.org))

Audit Committee, Applied Research Center [*race & social justice*], Oakland ([www.arc.org](http://www.arc.org))

Planning Committee, AICPA National Not-for-Profit Industry Conference, Washington D.C. (8<sup>th</sup> consecutive Yr)

Member, Finance Professionals Network, CompassPoint Nonprofit Services, San Francisco