

REGISTRATION INFORMATION

Save money, sign up for multiple workshops! The pricing is by number of workshops purchased. Your purchase can be for one person taking multiple workshops or different people from the same organization taking different or even the same workshops together.

Fees: \$95 each for 7 workshops (\$665)
\$100 each for 6 workshops (\$600)
\$105 each for 5 workshops (\$525)
\$110 each for 4 workshops (\$440)
\$115 each for 3 workshops (\$345)
\$120 each for 2 workshops (\$240)
\$125 for 1 workshop (\$125)

Deadline: April 10. Registrations received after this date will be charged a \$15 late fee per workshop.

Cancellation and Refunds: RBA reserves the right to cancel any workshop; you will receive a full refund. If you cancel prior to the deadline, your fees will be refunded less a \$5 processing fee. No refunds will be given for cancellations after the registration deadline.

Register Online:

<http://RobinBravermanAssociates.wordpress.com>

Or Register With a Check:

Contact Name: _____

Organization: _____

Position: _____

Telephone: _____

Email: _____

Please write the number of attendees for each workshop:

___ Accounting Jargon

___ Bookkeeping Issues

___ The New Form 990

___ The Agony of Downsizing

___ What to Ask, What to Look For, What to Know

___ Evolving Technology

___ Managing Cash Flow

_____ **Total Workshop Registrations**

\$ _____ **Total Amount Enclosed (see Fees above)**

Return to: Robin Braverman Associates
1900 Aspenridge Court
Walnut Creek, CA 94597

Rivkah48@sbcglobal.net 925-979-1998

LOCATION

Workshops will be four blocks from the North Berkeley BART at **1316 University Avenue, Berkeley, CA 94702**. The building is wheelchair accessible.

WHO SHOULD ATTEND:

Executive Directors
Bookkeepers & Financial Staff / Volunteers
Administrative & Program Staff
Development & Fundraising Staff
Budget and Finance Committee members
Members of the Board of Directors
Grant Writers

People who need to learn the difference between for-profit and non-profit bookkeeping!

About Robin Braverman Associates: Established in 1985, Robin Braverman and her associates provide a full range of services to non-profit organizations including non-profit formation and application for tax exempt status, training, tax preparation, consultation on fiscal management and accounting issues, and audit preparation.

About Robin Braverman, MBA: Robin has more than twenty-five years of experience in the non-profit community at the state, local and national levels, including positions with membership organizations, legislative and lobbying groups, and organizations which provide direct services. Robin taught Financial Management at Tufts University Graduate School of Urban and Environmental Policy. She has been teaching this popular series since 1987.

About Jennifer Waggoner: Jenny has more than fifteen years experience in the non-profit community working with state, local and national organizations. She has been with RBA for 5 years, working with Robin at many large and small non-profits on grants, budgeting, restricted money, systems design, technology, and audit preparation.

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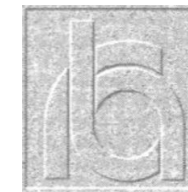
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Finally –
A Crash Course in Accounting
Where You Don't Need to Wear a Helmet!

RBA Fiscal Management Training for Non-profit Organizations

April 2009

A service of...



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Braverman
Associates**

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Walnut Creek, CA 94597

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WORKSHOP DESCRIPTIONS AND SCHEDULE

MONDAY, APRIL 20 **9:30am - Noon**

ACCOUNTING JARGON: UNDERSTANDING THE LANGUAGE

Do we have a deficit problem, a cash flow problem, neither, or both?

Unless you know the language and understand the basis of the system, it is impossible to answer this important fiscal management question. This workshop is a crash course in accounting jargon and more. In addition to learning terminology, we will discuss the following:

- Where did this system come from?
- What is it based upon?
- What is its purpose?
- What is GAAP? Where does GAAP come from today?
- What is the FASB?
- What are financial statements and how do you read them?
- How have FASB rulings changed financial statements?
- Why did FASB do this? What fundamental changes did these rulings bring about in accounting for non-profits?
- What are the books?
- Do the books have to be on an accrual basis?
- What is overhead / indirect costs?

NOTE: Bring a copy of your organization's most recent audited financial statement to this workshop for your own use during the session. Financial statements need not be shared with others in attendance.

MONDAY, APRIL 20 **1:30 – 4:30pm**

BOOKKEEPING ISSUES: SYSTEMS, SOFTWARE AND SPECIAL PROBLEMS

FOR BOOKKEEPERS AND THEIR "FRIENDS"

Do we have a deficit problem, a cash flow problem, neither, or both?

Unless the bookkeeping system can produce reliable data, it is impossible for the readers of financial statements to answer this important fiscal management question. The goal of good bookkeeping is to provide that reliable data. This workshop is to help bookkeepers and their "friends" clear up matters that have created problems in providing accurate data in the past or seem to be unsolvable system control issues. We will also spend some time discussing software decisions and other important issues that involved bookkeepers and the accounting system. Topics include:

- How does our size impact how our books need to be kept?
- What is accrual basis and do we need to be using it?
- Who should keep the books and have access to them?
- Should we hire an outside bookkeeping or payroll service?
- What accounting software should we use?
- How the books are kept: A little about debits and credits.
- How do you create and update the chart of accounts?
- How do you separate duties in a small organization?
- Why is communication so important between bookkeepers and executive directors and how do you do it well?
- What will the auditor will look at and want to know?
- How do you back up, set passwords and maintain other software controls?
- What are cost centers and how does Quickbooks create them?
- How should you record and account for donor-restricted and board-restricted money?
- What is a joint cost and how is it allocated?
- What is indirect cost/overhead and where is it in the books?
- How do you record in-kind contributions?
- How do you record depreciation and track fixed assets?
- How does the statement of financial position (balance sheet) impact the statement of activities (income statement)?
- How should the reduction of long-term debt be recorded?
- What is the difference between contractors and employees?
- How should payroll be recorded in the books?
- How does UBI impact the accounting system?
- What are lobbying rules and how do they impact on the accounting system?

WEDNESDAY, APRIL 22 **9:30am - Noon**

THE NEW FORM 990: FEDERAL NON-PROFIT INFORMATIONAL RETURN

For the first time in 35 years, the IRS has redesigned the Federal Non-profit Informational Return (Form 990). The changes are sweeping and the IRS has indicated their intent is to use the form as a catalyst for getting non-profit boards and managers to comply with a range of federal regulations which have previously been neglected. The IRS also wants non-profit boards and managers to take more responsibility for the content of their 990 (and not leave them up to their accountants). Topics to be covered include:

- Changes to the 990
- Phased-in requirements to use this new form
- The positive impact taking control of your 990 will have on your organization

NOTE: Bring a copy of your organizations' previously filed 990s to this workshop for your own use during the session. Reports need not be shared with others in attendance.

WEDNESDAY, APRIL 22 **1:30 – 4:30pm**

THE AGONY OF DOWNSIZING: PLANNING AND BUDGETING IN UNCERTAIN TIMES

In uncertain times, knowing if your organization has a deficit problem, a cash flow problem, neither, or both is critical. Unless your budgeting strategies and bookkeeping techniques help you analyze the "what ifs" it is impossible to answer this important fiscal management question and control the organization's money. You must be able to separate out funds available for general operations versus restricted monies in order to understand your financial position. In this workshop we study the financial tools and techniques that will help you in uncertain times through the following topics:

- Are loans a solution in uncertain times?
- How should the preparation of the operating budget be different in uncertain times?
- What budgeting and bookkeeping techniques will keep restricted money from masking operational deficits?
- How do organizations misunderstand overhead and drive themselves into crisis?
- How should you budget for staffing in uncertain times?
- What do you need to know about California & Federal labor law issues when downsizing?
- Why aren't contractors always a solution in downsizing?
- Why should the operating budget be a budget "Book" and how does that help you in uncertain times?
- Should the operating budget balance?
- How is the operating budget a prediction of the Statement of Activities?
- Why prepare the operating budget on an accrual basis?
- How is the operating budget related to program planning?
- Should in-kind items be included in the operating budget?
- How does the operating budget relate to the books?
- How do we account for uncertain contributions, pledges, and bad debts?
- What are some IT ideas to help you downsize?

NOTE: Bring a copy of your organization's budget, cash flow projection, and personnel policies to this workshop for your own use during the session. These need not be shared with others in attendance.

FOR BOARD MEMBERS AND EXECUTIVE DIRECTORS

WEDNESDAY, APRIL 22 **6:30 – 8:30pm**

WHAT TO ASK, WHAT TO LOOK FOR, WHAT TO KNOW: READING FINANCIALS AND OTHER ISSUES OF CONCERN.

Do we have a deficit problem, a cash flow problem, neither, or both? What reports should board members receive and how do these reports help answer this important fiscal management question? This is the main focus of this workshop, along with helping board members and executive directors understand what other information they can get from financial reports, and to give them information on some other issues of importance that relate to the finances of the organization. Covered in this session are the following topics:

- What are the financial statements you would expect to find in an audited report?
- What does each of these statements tell us about the organization's financial position?
- What important relationships are there among the statements?
- How have the new FASB rulings changed what we see on these statements?
- What information can we expect from unaudited internal reports vs. audited financial statements?
- What is a cash flow projection and how is it used to analyze an organization's fiscal health?
- What tools are available to help us look at all this material critically?
- What reports does the board really need to see and how often?
- What are the books?
- Do the books have to be on an accrual basis?
- How does our size impact how our books need to be kept?
- What do board members need to know about overhead / indirect costs for a non-profit?
- How can we prevent fraud and disasters?
- What is the separation of duties and what other controls should be in place?
- What are the issues that could jeopardize the organization's tax exempt status?
- Do we have employees, contractors, neither or both and why does it matter?
- How is lobbying defined and can our organization do it?
- When is our relationship with another organization an important issue?
- What is unrelated business income (UBI) tax for non-profit organizations?
- What are the state and federal reporting and disclosure requirements?
- Why create a policies and procedures manual?
- What kind of policies and procedures do we need, and who should create them?
- Who should create the organization's operating budget, and on what timetable?

NOTE: Bring a copy of your organization's most recent audited financial statement to this workshop for your own use during the session. Financial statements need not be shared with others in attendance.

FRIDAY, APRIL 24 **9:30am – Noon**

EVOLVING TECHNOLOGY: WHAT EVERY NON-PROFIT NEEDS TO KNOW

☺ *Do you have a hardware problem, a software problem, neither or both?* In uncertain times, technology can help you understand and control deficits, cash flow, program success, fundraising, and even public opinion, but only if you know how to use it well. These days everyone needs to know as much as possible about technology. This is the workshop to help you save money and keep your financial records secure in a changing technological environment. This workshop combines detailed QuickBooks information with a broad overview of essential technological issues you need to be aware of. Topics include:

- What accounting software should we use?
- How has Intuit changed the nature of accounting?
- Why shouldn't we use QuickBooks for Non-profits?
- How do we use memorized transactions and other shortcuts?
- How do we make the most of reports?
- Can you integrate QuickBooks with other software?
- How can you make QuickBooks more secure?
- What can be done to check your accuracy in QuickBooks?
- How can you use items, account type, classes and customer jobs more effectively?
- Can sales receipts be used to satisfy IRS donor notification requirements?
- How do invoices and statements work together?
- Why should you use bills and bill payment instead of checks?
- How do you send emails and use other neat features in QuickBooks?
- What are the control issues which need to evolve based on technology?
- Online transactions: what do you need to know about documentation, controls, planning and projecting?
- How do digital files change the way you archive and backup documentation?
- What can non-profits do to take advantage of social networking, blogs, twitter, and other online tools?
- When do you need a webmaster, what should you have them do, how should you hire them, and how can you manage them?
- When do you need an IT person, what should you have them do, how should you hire them, and how do you manage them?
- How can you make the most of communications software like Convio, Constant Contact, Emma, and other products?
- What should you know about email, listserves, and spam?
- How can you keep your newsletter from being spam?
- What is the range of online fundraising options?

FRIDAY, APRIL 24 **1:30 – 4:30pm**

MANAGING CASH FLOW: CONSTRUCTING AND USING CASH FLOW PROJECTIONS

Do we have a deficit problem, a cash flow problem, neither, or both? A cash flow projection is one of the two tools fiscal managers must have to help answer this important fiscal management question and control the organization's money. During this workshop we will talk about some basic procedures and systems that need to be in place in an organization for cash management, and then walk through a case study to learn the basics of creating a cash flow projection. Also covered will be:

- Who in the organization should create the projections?
- How should projections be used throughout the year?
- What alternatives exist for solving cash flow problems?
- What is the difference between a cash flow problem and a deficit problem?
- What reporting formats can be helpful in cash management?

NOTE: Bring a copy of your organization's budget and cash flow projection to this workshop for your own use during the session. Budgets and projections need not be shared with others in attendance.

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