

2005 Nonprofit Organizations Institute
January 12-14, 2005 • Four Seasons Hotel • Austin, TX

Wednesday Evening, Jan. 12, 2005

7:00 pm 0.00 hr 0.50 hr ethics	Primer on Nonprofit Organizations and Charitable Giving A guided tour through the basic legal requirements for tax-exempt organizations and charitable contributions, including charities, foundations, other exempts, and state law concerns. Brian W. Crozier, Brorby, Crozier & Dobie, P.C. - Austin, TX
7:00 pm 2.00 hrs	Understanding and Working with Nonprofit Financial Statements A beginner's guide to understanding nonprofit financial statements and issues—ideal for executive directors, board members, development officers, funding organizations and others with financial oversight responsibilities. The session will cover accounting for funds, fund restrictions, and accruals. This workshop will conclude with illustrated examples, found in financial statements of the top 10 problems. Kay Walther, Blazek & Vetterling LLP - Houston, TX

Thursday Morning, Jan. 13, 2005

Presiding Officer:

William H. Caudill, Fulbright & Jaworski L.L.P. - Houston, TX

9:00 am 0.00 hr 1.50 hrs ethics	Advising on New Conflicts and Governance Issues Facing Nonprofit Organizations - A Path through the Maze This session provides an in-depth discussion of conflict of interest statements, best practices, and the looming shadow of Sarbanes-Oxley; potential reform or elimination of Type III Supporting Organizations and a formalized structure for Donor Advised Funds; and proposals for increased regulation of charities generally at the state and federal levels. Michael W. Peregrine, McDermott Will & Emery - Chicago, IL Terry L. Simmons, Thompson & Knight LLP - Dallas, TX
10:45 am 1.25 hrs	Tax Compliance and Financial Reporting Tax Compliance Issues: This session will review IRS compliance initiatives, including electronic filing, Form 1023, Utah EOCU and Data Unit, and market segment examinations. Using annual tax compliance checklists, significant issues will be highlighted, including problems with differences between GAAP and tax reporting methods, public support tests, alternative investments, compensation reporting, and more. Financial Reporting Issues: Donors, grantors, watchdog agencies, and regulators evaluate a nonprofit's efficiency with expense ratios. Proper allocations between programs and supporting services are key to accurate ratios. Hear suggestions for realistic and rational cost-allocation systems for costs like marketing, Web sites, and personnel. Martha L. Benson, Dallas, TX Jody Blazek, Blazek & Vetterling LLP - Houston, TX

Thursday Afternoon, Jan. 13, 2005

Presiding Officer:

David L. Nelson, Dallas, TX

12:00 pm 0.50 hr	Protecting the Tax Exempt Status of Joint Ventures Robert J. Hearon Jr., Austin, TX
1:15 pm 0.50 hr	Grants for International Activities A review of recent developments relating to international grants, including an update regarding Executive Order 13224 and IRS Best Practices Guidelines. Lance W. Behnke, Preston Gates & Ellis - Seattle, WA
1:45 pm 0.75 hr	Enterprising Activities - General Issues Nonprofits are increasingly engaged in enterprising activities, such as Internet advertising, product sales, fee for service activities, rental of facilities, sponsorship income, mailing lists, and licenses of trademarks. Such activities raise a host of tax issues. Joyce Hellums, Ernst & Young LLP - Austin, TX
2:30 pm 0.50 hr	Enterprising Activities - Joint Ventures and Joint Research Projects Opportunities and pitfalls for nonprofit organizations to engage in joint venture arrangements. Steven P. Nichols, University Of Texas - Austin, TX
3:15 pm 1.00 hr	An Ark of Instruction in a Flood of Rules: What Religious Organizations Should Know about the Law This session covers key federal and state tax and other legal issues affecting nonprofit religious organizations, including what religious organizations need to know about federal income and excise taxes, Texas taxes, and legal restrictions on operations and internal governance. Johnny Rex Buckles, University of Houston Law Center - Houston, TX
3:15 pm 0.75 hr	Alternative Investments A discussion of recent trends, benefits, and pitfalls in the use of alternative investments from financial, fiduciary, and legal perspectives. Jody Blazek, Blazek & Vetterling LLP - Houston, TX William H. Caudill, Fulbright & Jaworski L.L.P. - Houston, TX Sheryl L. Johns, Houston Endowment - Houston, TX
4:00 pm 0.00 hr 0.25 hr ethics	Private Foundations Under Scrutiny A discussion of recent reports and investigative articles related to actual or perceived abuses in the private foundation world, ethical issues, and the resultant scrutiny of foundations in general. David L. Nelson, Blazek & Vetterling LLP - Houston, TX Susan K. Staricka, Office Of The Atty General - Austin, TX

4:15 pm 0.50 hr	<p>Advocacy by Nonprofits: “To Speak or Not to Speak”</p> <p>A discussion of the basic limitations on legislative activities and political campaigning by nonprofit organizations; including specific activities that present legal problems; and practical advice to executives of nonprofit organizations and their counsel.</p> <p>Johnny Rex Buckles, University of Houston Law Center - Houston, TX</p>
4:45 pm 0.75 hr	<p>Issues Faced by Community-Based Organizations</p> <p>Many nonprofits are smaller, community-based organizations providing housing, family, juvenile, education, job training services, and a host of other critical social services. Despite their size, they face the same challenges as other nonprofits. This session will provide an overview of community-based nonprofits, their governance challenges, as well as common compliance issues, and legal issues related to recent trends.</p> <p>D'Ann Johnson, Texas Community Building with Attorney R - Austin, TX Stephen D. Maislin, Greater Houston Community Foundation - Houston, TX Barry Silverberg, Center for Community-Based & Nonprofit Organizations - Austin, TX</p>
4:45 pm 0.75 hr	<p>Self Dealing Issues with Private Foundations Sharing Personnel and Facilities with Disqualified Persons</p> <p>With the popularity of “family offices,” this presentation will focus on potential pitfalls when a foundation and related parties share facilities and personnel; case studies will be used to illustrate the points.</p> <p>Ronald S. Webster, Fizer, Beck, Webster, etal - Houston, TX</p>

Friday Morning, Jan. 14, 2005

Presiding Officer:

Ronald S. Webster, Fizer, Beck, Webster, etal - Houston, TX

8:30 am 1.50 hrs	<p>Current Developments</p> <p>Review of current developments: legislation, regulations, IRS rulings, and court opinions, with emphasis on exemption requirements, intermediate sanctions, unrelated business, subsidiaries, ventures, and charitable giving.</p> <p>Bruce R. Hopkins, Polsinelli Shalton Welte & Suelthaus P.C - Kansas City, MO</p>
10:15 am 0.50 hr	<p>Reasonable Compensation Issues for Nonprofits</p> <p>A discussion and analysis of the legal requirements imposed on all nonprofit organizations with respect to compensation issues, and practical advice on compliance, including lessons from the recent Carl and Florence King Foundation litigation.</p> <p>Jan Soifer, Delgado Acosta Braden & Jones PC - Austin, TX</p>
10:45 am 0.50 hr	<p>Protecting Your Volunteers</p> <p>This seminar will cover what proactive steps a Texas charity can take to protect volunteers from liability. It will also discuss steps volunteers can take to protect themselves.</p> <p>Frank Sommerville, Weycer, Kaplan, Pulaski & Zuber, P.C. - Arlington, TX</p>

11:15 am 0.50 hr	<p>Growing Revenues from Fundraising, Grants, and Programs: Thinking beyond the Traditional Models</p> <p>Today's philanthropic and business culture has changed; the Generation X and Y donor is far more educated about philanthropy and volunteerism. A look at the possibilities around growing revenue in non-traditional models and through different donor bases.</p> <p>Sara Speer Selber, The Philanthropic Management Team - Houston, TX</p>
11:45 am 0.75 hr	<p>Responsible Management of Charitable Assets</p> <p>This presentation covers the need for charities to preserve and protect corporate assets and the best approaches for achieving this goal.</p> <p>David M. Rosenberg, Thompson & Knight LLP - Dallas, TX</p>

Friday Afternoon, Jan. 14, 2005

Presiding Officer:

Marjorie S. Schultz, Attorney at Law - Houston, TX

1:45 pm 1.00 hr	<p>Charitable Giving: Key Legal Issues, Donor Intent, and Staying Clear of Plans that Go over the Edge</p> <p>The financial services industry presents many creative strategies to help charitable organizations raise funds: which strategies are appropriate to "use" and which strategies are appropriate to "lose."</p> <p>Michael V. Bourland, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX Marjorie S. Schultz, Attorney at Law - Houston, TX</p>
2:45 pm 0.75 hr	<p>Employment Law Myths</p> <p>Consensual sex isn't harassment, salaried employees don't get overtime, and other common myths about employment law will be explored.</p> <p>Connie Cornell, Cornell Smith & Mierl, LLP - Austin, TX</p>