

2006 Nonprofit Organizations Institute
January 11-13, 2006 • Four Seasons Hotel • Austin, TX

Wednesday Evening, Jan. 11, 2006

6:00 pm
2.00 hrs

A. Primer on Nonprofit Organizations and Charitable Giving

This session covers choice of entity, obtaining appropriate tax-exempt status, prohibited transactions, intermediate sanctions, ethical issues, basics of unrelated business taxable income, basic liability issues and risk management, and basics of charitable planning.

Darren B. Moore III, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX
Michael V. Bourland, Bourland Wall & Wenzel - Fort Worth, TX

6:00 pm
2.00 hrs

B. Understanding and Working with Nonprofit Financial Statements

A 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 most aspects of financial reporting for nonprofits including accounting for temporarily restricted and permanently restricted funds, endowments, and pledges. This workshop includes illustrated examples and practical information to understand nonprofit financial statements.

Kay Walther, Blazek & Vetterling LLP - Houston, TX

Thursday Morning, Jan. 12, 2006

Presiding Officer:

Lucille DiDomenico, Conference of Southwest Foundations, Inc. - Dallas, TX

9:00 am
0.75 hr

Congressional and IRS Oversight of Nonprofits: Past, Present and Future

One of the leading experts on the nonprofit sector examines the history of Congressional and IRS oversight over nonprofits as a backdrop to current oversight proposals.

Peter Frumkin, Lyndon B. Johnson School of Public Affai - Austin, TX

9:45 am
0.75 hr

Tax Compliance from A to Z: A Walk Through Key Forms and Filings

To obtain and maintain exemption, public and private charities and other tax exempt organizations face a maze of compliance issues. With a view to evolving IRS policies and procedures, this session will share ideas for monitoring this important issue for nonprofits.

Jody Blazek, Blazek & Vetterling LLP - Houston, TX

10:45 am
1.50 hrs

Current Tax and Legislative Developments for Nonprofit Organizations

Review of current developments: legislation, regulations, IRS rulings, and court opinions, with emphasis on qualification for exemption, charitable giving, unrelated business, joint ventures, private inurement and benefit, political activity, and private foundations.

Bruce R. Hopkins, Polsinelli Shalton Welte & Suelthaus P.C - Kansas City, MO

Thursday Afternoon, Jan. 12, 2006

12:15 pm
0.50 hr

Box Lunch Presentation: The Evolving Role and Purpose of Charitable Organizations

Bob Weiss, Meadows Foundation - Dallas, TX

Track A: Private Foundations

Presiding Officer:

Ronald S. Webster, Fizer, Beck, Webster, Bentley & Scroggins - Houston, TX

1:30 pm
0.00 hr ethics

Issues to Consider in Forming a New Foundation

This topic will include considerations regarding supporting organizations or donor-advised funds, establishing governance policies and procedures, planning for generations, and other related matters.

P. Mike McCullough, Thompson & Knight LLP - Dallas, TX

2:10 pm
0.67 hr

Self-Dealing

Transactions that are permissible and those that are not.

Ronald S. Webster, Fizer, Beck, Webster, Bentley & Scroggins - Houston, TX

2:50 pm
0.67 hr

Mandatory Payout and Excise Tax

Problems that arise in calculating the 5% mandatory payout, valuing assets, identifying qualifying distributions, and allocating expenses to investment income will be illustrated with examples and recommendations.

Jody Blazek, Blazek & Vetterling LLP - Houston, TX

3:45 pm
0.57 hr

Investment Tax Issues

The trouble that popular off-shore funds, partnerships, and other non-traditional investments cause.

David L. Nelson, Blazek & Vetterling LLP - Houston, TX

4:20 pm
0.57 hr

Complying with the Taxable Expenditures Rules of Section 4945, Including Scholarship Programs

Working with Section 4945, including the design of scholarship programs and the management of expenditure responsibility grants.

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

4:55 pm 0.57 hr	<p>Taxable Expenditures: Direct Program Activities</p> <p>Do's and don'ts of conducting direct program activities, both domestic and foreign; and how to comply with IRS standards for documentation and evidencing charitable nature of activities.</p> <p>Rick Moore, Linda Pace Foundation - San Antonio, TX</p>
<hr/> <p>Track B: Charitable Organizations Presiding Officer: Michael V. Bourland, Bourland Wall & Wenzel - Fort Worth, TX</p>	
1:30 pm 0.75 hr	<p>Choosing the Entity and Living with the Consequences</p> <p>Public charities and service oriented nonprofits are frequently qualified as either 509(a)1 or 509(a)2 organizations. Learn what's at stake and how to manage the consequences of each status. This session covers business and legal issues involving unrelated business income taxes (UBIT).</p> <p>Michael V. Bourland, Bourland Wall & Wenzel - Fort Worth, TX Marilyn G. Phelan, Texas Tech University School Of Law - Lubbock, TX</p>
2:15 pm 0.50 hr	<p>Diversify Your Funding Sources: A Key to Non-Profit Financial Health</p> <p>A broad funding base is essential to the stability and sustainability of nonprofit organizations: this session discusses the role and optimal mix of various sources of income available to nonprofits, such as fees and other sources of earned revenue, public funding and charitable donations.</p> <p>Kim Sterling, Sterling Associates - Houston, TX</p>
2:45 pm 0.75 hr	<p>Social Entrepreneurship: Legal and Business Issues</p> <p>A discussion of the legal and business considerations when a charitable organization engages in earned income activities, including whether to form a subsidiary corporation and the relationship between the parent organization and its subsidiary.</p> <p>Brad J. Caftel, National Economic Development and Law Ce - Oakland, CA</p>
3:45 pm 0.75 hr	<p>Supporting Organizations and Donor Advised Funds: New Rules, New Warning Signs</p> <p>The charitable reform movement in Congress and with the IRS continues to percolate. Highlights of what's happening with SOs and DAFs will be addressed.</p> <p>Leslie Irene Cummings, Thompson & Knight LLP - Dallas, TX</p>
4:30 pm 0.50 hr	<p>Governance and Leaderships: Managing and Evaluating Nonprofit Board Effectiveness</p> <p>This session provides a framework for organizing boards of directors for nonprofits of all sizes and focus, in all stages of development, with practical emphasis on recruiting and supporting board members, board member roles and responsibilities, organizing and utilizing committees, effective board orientation, board-executive director relationships, productive board meetings and tools to evaluate board performance. Session includes discussions and small group conversations.</p> <p>Deborah Edward, Greenlights for NonProfit Success - Austin, TX</p>

5:00 pm
0.50 hr

Volunteers: Liability and Roles

Discover what you can do to make your organization attractive to volunteers. Also, learn the techniques to help avoid liabilities created by volunteers.

Frank Sommerville, Weycer, Kaplan, Pulaski & Zuber, P.C. - Arlington, TX

Friday Morning, Jan. 13, 2006

Presiding Officer:

Jody Blazek, Blazek & Vetterling LLP - Houston, TX

8:30 am
0.50 hr

Navigating Relationships with For-Profits

This presentation will explore the fundamental exempt organization tax and nonprofit corporate law issues that must be addressed by a nonprofit organization considering a transaction or formal collaborative relationship (e.g., joint venture, acquisition, disposition, service agreement) with a for-profit entity.

Michael W. Peregrine, McDermott, Will & Emery, LLP - Chicago, IL

9:00 am
0.75 hr

Corporate Governance: Key Policies, Due Diligence and Standards of Review

A discussion of key governance issues, due diligence and standards of review including model policies, e.g., compensation, conflicts, privacy, codes of conduct, etc., that should be in place at every nonprofit organization.

Michael W. Peregrine, McDermott, Will & Emery, LLP - Chicago, IL

9:45 am
0.75 hr

What Charities Need to Know About the Law of Restricted Contributions and Grants

This presentation, of interest to both public charities and private foundations, surveys state law doctrines and federal income tax laws governing charitable contributions subject to donor-imposed restrictions.

Johnny Rex Buckles, University of Houston Law Center - Houston, TX

10:45 am
0.75 hr

Key Accounting Developments for Nonprofit Organizations

This session will cover recent pronouncements, interpretations, exposure drafts, and projects of the FASB and the AICPA that will impact nonprofit organizations.

Tom Kunding, Kunding, Corder & Engle, P.C. - Denver, CO

11:30 am
0.50 hr

New Frontiers in Nonprofit Investing: Social Enterprises

Social enterprises: nonprofit revenue-generating activities with the dual purpose of earning income and contributing to a social mission. This session will discuss why to start one, the challenges, and the potential upsides.

Karen Baxter Rodman, Dallas, TX

Friday Afternoon, Jan. 13, 2006

Presiding Officer:

David L. Nelson, Blazek & Vetterling LLP - Houston, TX

1:15 pm 0.50 hr	<p>An Overview of the Economy and Related Financial Markets</p> <p>A discussion and analysis of US economic fundamentals for 2006: inflation, interest rates and market performance. This presentation will also cover the fundamentals behind recent movements in the financial markets, and present forecasts for equity and fixed income performance in 2006. Q&A to follow.</p> <p>Anthony Chan, JPMorgan Asset Management - Columbus, OH</p>
1:45 pm 0.50 hr	<p>Choosing and Monitoring Investment Managers</p> <p>This session describes the process of choosing and monitoring public investment managers.</p> <p>Greg Dowell, Meadows Foundation - Dallas, TX L. Michael Hajtman, Albert & Ethel Herzstein Charitable Foun - Houston, TX</p>
2:15 pm 0.50 hr	<p>Recruiting and Retaining Talented Professionals</p> <p>Building a highly qualified team of professionals requires developing retention strategies based on personality type that in turn are tied to customized recruiting programs. This session will explore the ways in which various types of people are motivated to perform successfully in not-for-profit organizations and how such insights can be applied to creating effective recruiting and retention strategies.</p> <p>L Lincoln Eldredge, Brigham Hill Consultancy - Dallas, TX</p>
2:45 pm 0.50 hr	<p>Avoiding Labor Pains—Employment Law Essentials</p> <p>Tips on how to prevent common mistakes and enhance defenses for typical employment lawsuits like discrimination, retaliation, harassment, and wrongful discharge.</p> <p>Connie Cornell, Cornell Smith & Mierl, LLP - Austin, TX</p>