28th Annual Nonprofit Organizations Institute
January 12*, 13-14, 2011 • Four Seasons Hotel • Austin, TX

Wednesday Afternoon, Jan. 12, 2011

3:30 pm	***Optional Concurrent Sessions** Please select on registration form (additional fee applies). Each track includes a 15 minute break.

Track A: Form 990 Workshop

4:00 pm 2.00 hrs	**Form 990 Workshop: A Guide for Board Members, Executive Directors and Financial Officers** This session provides a basic overview of the Form 990 for the non-expert, focusing on fundamental concepts and key line items, with special attention to liability associated with the return; accurate data gathering, and reporting. Guidance, recommendations, and pitfalls on preparation of the required narrative statements related to governance, conflicts, key officers, compensation issues, pensions, and reporting will be addressed, and potential problem areas highlighted. The often overlooked opportunities to use statements in the 990 in publicizing and promoting an organization's goals and governance, e.g. see www.guidestar.org, will also be explored, in particular the opportunities to describe the organization's program services. This is the ideal introduction for beginners and refresher for the more advanced. Michaela Cromar, Sproles Woodard L.L.P. - Fort Worth, TX

Track B: Primer on Nonprofit Organizations

4:00 pm 2.00 hrs 0.50 hr ethics	**Primer on Nonprofit Organizations, including Nonprofit Governance** This session covers choice of entity and governance issues common among nonprofit organizations, and offers a brief overview of non-501(c)(3) tax-exempt organizations. It offers a crash course to private foundations and public charities with a discussion of obtaining tax-exempt status, and maintaining that status by avoiding transactions prohibited by the Internal Revenue Code such as private benefit, prohibited transactions for private foundations, and excess benefit transactions for public charities. The session also provides an introduction to the unrelated business income tax. Michael V. Bourland, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX Darren B. Moore, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX

6:15 pm	**Adjourn**

Thursday Morning, Jan. 13, 2011

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

8:00 am	**Registration Opens** Includes continental breakfast.
8:50 am	**Welcoming Remarks**
8:55 am 0.00 hr ethics	**Texas State Board of Public Accountancy Certificate of Completion Form**
9:00 am 0.50 hr	**Fraud: What's the Worst that Can Happen?** Due to the economy, more and more charities and foundations have become victims of fraud. Yet most charitable organizations have no idea about the negative effects fraud will have on the organization beyond the loss of funds. This session assists charitable organizations in identifying their worst-case scenarios and developing governance policies and procedures to minimize these overlooked adverse effects of fraud. Frank Sommerville, Weycer, Kaplan, Pulaski & Zuber, P.C. - Arlington, TX
9:30 am 1.25 hrs 0.50 hr ethics	**Better Governance to Protect Your Organization: Law vs. Reality** Two practitioners and a state regulator discuss nonprofit governance: the rules, the reality and how to bring the latter closer to the former, with practical tips for helping boards to live up to their duties of loyalty, care, obedience and common sense. Michael V. Bourland, Bourland, Wall & Wenzel, P.C. - Fort Worth, TX Shannon G. Guthrie, Benenati Law Firm - Bedford, TX Commentator: Susan K. Staricka, Office of the Attorney General - Austin, TX
10:45 am	**Break**
11:00 am 1.25 hrs	**Form 990: The Challenges Continue** As we face the second and third years for the incredibly expanded Form 990 filed by many public charities, many questions remain unanswered. Some mysteries remain unsolved by the often vague and incomplete instructions. Presenters share interpretations, suggestions and solutions. Jody Blazek, Blazek & Vetterling - Houston, TX David M. Rosenberg, Thompson & Knight, LLP - Dallas, TX

Thursday Afternoon, Jan. 13, 2011

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

12:15 pm	**Break for Lunch** Lunch included in conference registration.
	Keynote Luncheon Presentation

12:45 pm 0.75 hr	**Key Legislative, Regulatory and Policy Issues for the Nonprofit Sector** Severe government budget shortfalls, policymakers' frightening lack of understanding about nonprofits, and the excessive external focus on internal paperwork rather than meaningful external impact are just a few of the dangerous trends threatening nonprofits across our nation. From his unique perspective as a former partner in a national law firm, Solicitor General of his state, founder of an ethical leadership center, and now President and CEO of the National Council of Nonprofits, Tim Delaney identifies dangerous yet too often invisible trends about public policy issues that threaten not only local nonprofits but also communities across America – and offers action steps every attorney can take to help. Tim Delaney, National Council of Nonprofits - Washington, DC
1:30 pm	**Break**

Track A: Private Foundations
Presiding Officer:
Ronald S. Webster, Fizer, Beck, Webster, Bentley & Scroggins, P.C. - Houston, TX

1:45 pm 0.50 hr	**Pitfalls, Tips and Traps involving Grants** What are the advantages and disadvantages of a private foundation? How to steer clear of the self-dealing rules and avoid excise tax. This session provides guidance in working effectively with grants. Jeffrey Thomas McClean, Fizer Beck Webster Bentley & Scroggins - Houston, TX
2:15 pm 0.50 hr	**Charitable Trusts vs. Nonprofit Corporations** A discussion of choice of entity issues related to the formation, operation and governance of nonprofit organizations highlighting the distinctions between nonprofit organizations formed as charitable trusts and nonprofit organizations formed as nonprofit corporations. This session compares management responsibilities of charitable trustees and directors, fiduciary duties of charitable trustees and directors, potential liabilities of charitable trustees and directors, modifications of charitable trusts and nonprofit corporations, and public disclosure requirements of charitable trusts and nonprofit corporations. Terri Lynn Connolly Helge, Texas Wesleyan University School of Law - Fort Worth, TX
2:45 pm 0.75 hr	**Private Foundations: Succession and Legacy Issues** This session addresses management succession and legacy issues at formation and years later, as well as discusses the complications in management and succession when opinions differ and personalities clash. The presentation also includes information on how to handle a problem director or family member. Moderator: Shannon G. Guthrie, Benenati Law Firm - Bedford, TX Panelists: C. Stephen Saunders, Saunders, Norval, Nichols & Atkins, LLP - Austin, TX Panelists: Andrew S. White, KLE Foundation - Austin, TX
3:30 pm 0.25 hr	**Break**

3:45 pm
1.50 hrs

Investment Challenges for Private Foundations, Returns, Payouts, Investment Policies, Social Investing and More

An examination of the investment challenges and options facing private foundations, including the challenge of recovering from the 2007-2008 stock market losses; expected rates of return; the proper alignment of foundation mission, investment strategy and spending/payout policy; socially-responsible investing; and more.

Commentators:
Tyree Collier, Thompson & Knight LLP - Dallas, TX
Christopher G. Didier, Robert W. Baird & Co. Inc. - Milwaukee, WI
Lloyd Kurtz, Nelson Capital Management LLC - Palo Alto, CA
Commentators:
Don Snider, The Flinn Foundation - Phoenix, AZ

Track B: Charitable Organizations
Presiding Officer:
Kenneth L. Gladish, The Seton Foundations and Seton Family of Hospitals - Austin, TX

1:45 pm
0.50 hr

Unanswered Questions under UPMIFA and FASB

The enactment of UPMIFA among most states, including Texas, has modernized the regulation of institutional funds. Notwithstanding its helpful innovations, UPMIFA in general, and the Texas version of UPMIFA in particular, raises several legal questions. This session identifies and explores the answers to these legal questions.

Johnny Rex Buckles, University of Houston Law Center - Houston, TX
MariBen Ramsey, Austin Community Foundation - Austin, TX

2:15 pm
0.50 hr

Alliances and Mergers: Why They Succeed and Why They Fail

The issue of nonprofit organization alliances and mergers has long been of interest. In most times there has been much talk but little action. In the midst of the current economic crisis there is a renewal of interest in these topics. What should leaders and advisors know about the law, practice and experience of nonprofit alliances and mergers right now?

Moderator:
Kenneth L. Gladish, The Seton Foundations and Seton Family of Hospitals - Austin, TX
Panelists:
Karen J. Bartoletti, Graves Dougherty Hearon & Moody - Austin, TX
Panelists:
Matt Kouri, Greenlights for NonProfit Success - Austin, TX

2:45 pm
0.75 hr

Evaluating Nonprofit Organizations: Understanding the Grantmaker's Perspective

An introduction of the basics of program evaluation from a grantmaker's perspective including key terminology, tips and resources. The session's focus explores grantmaker expectations for evaluation, and also briefly explores valuable tools and concepts such as logic models and "evaluative learning" as a goal for any nonprofit context.

Erin A. Brackney, OneStar Foundation - Austin, TX
Jennifer Esterline, KDK Harman Foundation - Austin, TX

3:30 pm
0.25 hr

Break

3:45 pm 0.75 hr	**Telling Your Story including Effective Use of Social Media: A Primer for Charitable Organizations** A next-generation ad agency explains how the same narrative techniques, high-tech tools and smart methodology that drive big-client campaigns, especially in fast-changing landscapes like mobile digital and social media, can be employed to present charitable organizations and other nonprofits to potential audiences effectively, efficiently and in the best possible light. Keith Blanchard, Story Worldwide - New York, NY Commentator: Bart W. Huffman, Cox Smith Matthews Incorporated - San Antonio, TX
4:30 pm 0.75 hr	**Developing Resources in Troubled Times: Moving Beyond the Gala** How does a nonprofit move from galas and golf tournaments to transformational giving? How do nonprofits develop the resources to fund future expansion? How can donors be properly cultivated to respond with both current gifts *and* estate gifts? This session addresses all of these resourcing questions and more. Gregory A. Ring, Fulcrum Philanthropy Systems - Colorado Springs, CO

5:15 pm	**Adjourn to Sponsored Reception**

Friday Morning, Jan. 14, 2011

Presiding Officer:
Nicola Fuentes Toubia, Fuentes Toubia, PLLC - Houston, TX

7:15 am	**Conference Room Opens** Includes continental breakfast.
	HEALTH CARE REFORM
8:00 am 0.33 hr	**Health Care Reform: Top Five Issues for Nonprofits** The Health Care Reform Act created a major overhaul of the health care system that will affect everyone including exempt organizations and their employees. Learn how the Act will transform business operations and affect employers' overall compensation and retention strategies. Joyce Hellums, Ernst & Young LLP - Austin, TX Ed Pudlowski, Ernst & Young LLP - Dallas, TX
8:20 am	**Break**
8:30 am 0.50 hr	**IRS Update** A discussion of the key litigation in the exempt organization sector over the past year, including cases regarding matters such as the unrelated business income tax, qualification under section 501(c) and status as a public charity. Philip Thomas Hackney, Office of The Chief Counsel of The IRS - Washington, DC

9:00 am 1.50 hrs	**Current Tax and Legislative Developments for Nonprofit Organizations** A review of current developments including legislation, regulations, IRS rulings and court opinions with emphasis on these aspects of the law: qualification for exemption, new public charity rules, IRS audit and compliance check activity, governance developments, unrelated business, joint ventures, private inurement and benefit, intermediate sanctions, legislative and political activity, supporting organizations, donor-advised funds, endowments, private foundations, and planned and other charitable giving. Bruce R. Hopkins, Polsinelli Shughart PC - Kansas City, MO
10:30 am	**Break**
10:45 am 0.75 hr	**Strategies for Donors and Best Practices for Donees** An overview of what is working and not working in current and past charitable gift strategies, as well as coverage of basic principles and policies for responsible donees. A case study providing a current gift scenario is presented and viewed from a standard split-interest gift illustration and an alternative approach. Stephen C. Browne, Paul Comstock Partners - Houston, TX Brian Wallace Crozier, Brorby Crozier & Dobie, P.C. - Austin, TX
11:30 am 0.75 hr	**Employment Issues for Nonprofit Organizations - No Good Deed Goes Unpunished** An employment primer for non-profits, including wage and hour, leave and equal employment opportunity issues. Ann Abrams Price, Boulette & Golden L.L.P. - Austin, TX
12:15 pm 0.75 hr	**The Economic Realities after the Great Recession** The capital markets have created financial turmoil for philanthropic portfolios. This session addresses strategies around asset allocation, sustainable distributions and fundraising in the post-Great Recession environment. Ronald Florance, Wells Fargo Bank - Scottsdale, AZ
1:00 pm	**Adjourn**