



The Campaign for the

**UNIFORM
LAW
FOUNDATION**



Uniform Law Foundation
2004 - 2005 Annual Report

THE UNIFORM LAW FOUNDATION

Mission Statement

The Uniform Law Foundation is dedicated to the guiding principle that uniformity of state law, on all subjects where uniformity is desirable and practicable, contributes to the general welfare of the citizens of the United States (1) by facilitating commerce, (2) by increasing understanding of and respect for the laws of the states and (3) by assisting the citizens of the states in their pursuit of the benefits of a free society.

In furtherance of its guiding principle, the Foundation promotes uniformity of state laws by making funds available for study, research and development, and educational efforts, carried out by, or in support of the activities of, the National Conference of Commissioners on Uniform State Laws. When making direct grants or loans to the National Conference, the Foundation supplements the funds provided to the National Conference by its constituent governmental entities and other sources.

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A MESSAGE FROM THE CHAIRMAN

It has been 15 years since the Uniform Law Foundation was created to raise and distribute funds in support of the National Conference of Commissioners on Uniform State Laws. We have been actively pursuing our fundraising initiatives and grants program. It was just two years ago that our endowment reached the \$2 million dollar mark. I am pleased to report that today we are nearing the next milestone, with an endowment of \$2.9 million.

While state assessments continue to provide most of the funding for the work of NCCUSL, contributions by Uniform Law Commissioners remain the core and strength of the Foundation. Last year close to 200 commissioners participated in our fundraising, making donations and attending our third Annual Benefit Event, which drew 275 guests. On that occasion we recognized one new Lifetime Fellow, 26 Benefactor Fellows for 2004, and 33 Fellows for 2004.

One hundred percent annual participation remains our goal. I wish to thank every commissioner who has made a contribution during the past year. I also wish to express appreciation to drafting committee observers and advisors, as well as individuals, law firms and other organizations outside the Conference, who have again demonstrated their support of the uniform law process with a gift to the Foundation.

The Foundation's grant program furthers the objective of uniformity of state laws by making funds available to the Conference for study, research and development, and education projects. This past year we continued our program to fund Uniform Law Scholars - individuals appointed by the Conference to assist in the study and drafting process. In late 2004, Trustees approved a grant to the Conference to engage the services of a Uniform Law Scholar to survey state laws as they related to the Model State Administrative Procedures Act, currently being revised. To date in 2005, two other Uniform Law Scholars were appointed by the Conference with Foundation funding. One serves as Reporter for the Study Committee on Internet Private Law, and another is serving as Reporter for the Study Committee on the Misuse of Genetic Information.

This past year also brought two changes in the Foundation's Board of Trustees, as the result of term expirations. I wish to thank Commissioner Henry Kittleson of Florida and Commissioner Fred Stamp of West Virginia for their distinguished service and support to the Foundation, and to welcome two new trustees, Indiana Commissioner Gerald Bepko and North Carolina Commissioner Rhoda Billings.

We are most grateful for the financial participation of so many people in support of the important work of the National Conference. In this Annual Report, we acknowledge with great appreciation their contributions to the Uniform Law Foundation.



Robert A. Stein
Chair
July, 2005

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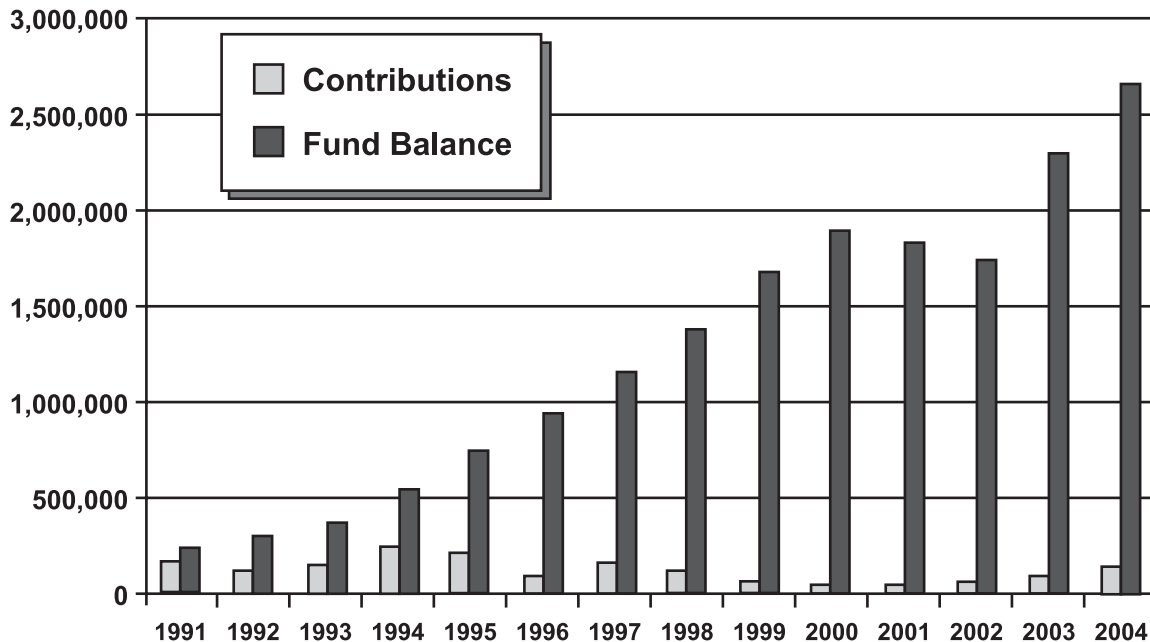
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Patricia B. Fry

Michael Getty
Bion M. Gregory
M. King Hill, Jr.
Edith and Richard C. Hite
Michael Houghton
Peter F. Langrock
Pat and Gene N. Lebrun
Sallie McClaugherty
Leon M. McCorkle, Jr.
Marcia and Fred H. Miller
Neal Ossen
William J. Pierce
Jane and Carlyle C. Ring, Jr.
Battle R. Robinson
Joan and Frederick P. Stamp, Jr.
Robert A. Stein
Robert S. Toyofuku
Annie and Charles A. Trost
Louise and Justin Vigdor
D. Joe Willis

INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Uniform Law Foundation
Chicago, Illinois

We have audited the accompanying statement of financial position of The Uniform Law Foundation as of December 31, 2004, and the related statements of activities, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Uniform Law Foundation as of December 31, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Ostrow, Reisin, Berk & Abrams, Ltd.
Certified Public Accountants

Chicago, Illinois
April 13, 2005

UNIFORM LAW FOUNDATION
STATEMENT OF FINANCIAL POSITION
December 31, 2004

ASSETS:	
Cash	\$ 378,378
Investments (Note 3)	2,449,069
Unconditional promises to give, due in one year or less	5,410
Accrued interest receivable	13,931
<hr/>	
TOTAL ASSETS:	\$ 2,846,788
<hr/> <hr/>	
LIABILITIES AND NET ASSETS:	
Current liabilities:	
Due to the National Conference of Commissioners on Uniform State Laws (Note 5)	\$ 18,564
<hr/>	
Total current liabilities	\$ 18,564
<hr/>	
Net assets:	
Unrestricted net assets	2,732,813
Temporarily restricted net assets (Note 4)	95,411
<hr/>	
TOTAL NET ASSETS:	\$ 2,828,224
<hr/>	
TOTAL LIABILITIES AND NET ASSETS:	\$ 2,846,788
<hr/> <hr/>	

UNIFORM LAW FOUNDATION
STATEMENT OF ACTIVITIES
Year Ended December 31, 2004

UNRESTRICTED NET ASSETS:

SUPPORT AND REVENUE:	
Donations	\$ 28,512
Annual Meeting Dinner Event	21,684
Memorials	12,693
Contributions for annual meeting	500
Interest and dividend income	80,302
Unrealized gain on investments (Note 3)	412,175
Realized loss on investments	(18,226)
Net assets released from restriction	12,589
<hr/>	
Total support and revenue	550,229
<hr/>	
EXPENSES:	
American Petroleum educational outreach expenses	12,589
National Conference of Commissioners on Uniform State Laws (Notes 2 and 5)	
Grants, ULF Scholars Program	8,475
Annual meeting expenses	3,250
General and administrative expenses	1,761
<hr/>	
Total expenses	26,075
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Increase in unrestricted net assets	524,154
<hr/>	
Net assets released from restriction	(12,589)
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Increase (decrease) in temporarily restricted net assets	(12,589)
<hr/>	
INCREASE IN TOTAL NET ASSETS	\$ 511,565
<hr/>	

UNIFORM LAW FOUNDATION
STATEMENT OF CASH FLOWS
Year Ended December 31, 2004

OPERATING ACTIVITIES:

Increase in total net assets	\$	511,565
Adjustments to reconcile above to cash provided by operating activities:		
Unrealized (gain) loss on investments		(412,175)
Realized loss on investments		18,226
Amortization of bond premium and discount		6,008
(Increase) decrease in operating assets:		
Unconditional promises to give		1,060
Accrued interest receivable		4,086
Increase (decrease) in operating liabilities:		
Due to related party		12,589
Grant payable, related party		5,975
<hr/>		
Cash provided by operating activities		147,334

INVESTING ACTIVITIES:

Proceeds from sale of investments		538,904
Purchases of investments		(452,837)
<hr/>		
Cash provided by (used in) investing activities		86,067
<hr/>		
INCREASE IN CASH		233,401
CASH, BEGINNING OF YEAR		144,977
<hr/>		

CASH, END OF YEAR	\$	378,378
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UNIFORM LAW FOUNDATION
STATEMENT OF CHANGES IN NET ASSETS
Year Ended December 31, 2004

	Total	Unrestricted	Temporarily Unrestricted
Balances, December 31, 2002	\$ 1,777,105	\$ 1,743,605	\$ 33,500
Decrease in net assets during 2003	539,554	465,054	74,500
<hr/>			
Balances, December 31, 2003	2,316,659	2,208,659	108,000
Increase (decrease) in net assets during 2004	511,565	524,154	(12,589)
<hr/>			
BALANCES, DECEMBER 31, 2004	\$ 2,828,224	\$ 2,732,813	\$ 95,411
<hr/> <hr/>			

UNIFORM LAW FOUNDATION NOTES TO FINANCIAL STATEMENTS

1. Organization

The Uniform Law Foundation (“the Foundation”) is a not-for-profit charitable trust organized to raise and distribute funds in support of the purposes of the National Conference of Commissioners on Uniform State Laws (“the Conference”), a not-for-profit unincorporated association established to promote uniformity in state laws in all areas where uniformity is deemed desirable and practicable. The Foundation also distributes funds for the further purpose of researching, drafting and promoting uniform legislative solutions to important issues facing the states. The Foundation is governed by the laws of the State of Illinois and is managed by a Board of Trustees.

The Foundation has received a determination letter from the Internal Revenue Service that it is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3). Contributions to the organization are deductible for income tax purposes within limitations of the law.

2. Summary of significant accounting policies

Basis of accounting:

The financial statements have been prepared on the accrual basis of accounting.

Financial statements:

In accordance with Statement of Financial Accounting Standards (SFAS) No. 117, “Financial Statements of Not-for-Profit Organizations,” the Foundation reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no permanently restricted net assets for the year ended December 31, 2004.

Contributions and contributed services:

In accordance with Statement of Financial Accounting Standards (SFAS) No. 116, “Accounting for Contributions Received and Contributions Made,” contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under SFAS No. 116, contributions that are restricted by donors are reported as increases in unrestricted net assets if the restrictions expire in the reporting period in which the contributions are recognized. All other temporarily restricted support is reclassified to unrestricted net assets upon satisfaction of the restriction. There were no permanently restricted contributions for the year ended December 31, 2004.

As required by SFAS No. 116, the Foundation must record the fair market value of contributed services if the contributed services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would need to be purchased if not provided by donation. No such amounts have been recorded in these financial statements for contributed services.

Contributions to National Conference of Commissioners on Uniform State Laws:

The Foundation generally reflects distributions to the National Conference of Commissioners on Uniform State Laws (see Note 1) as expenses at the time at which the distributions are made.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Reclassifications:

Certain amounts reported in the prior year have been reclassified to conform to the current year's presentation. Such reclassifications had no effect on the operating results for either year.

3. Investments

In accordance with Statement of Financial Accounting Standards (SFAS) No. 124, "Accounting for Certain Investments Held by Not-For-Profit Organizations," investments are reported in the statement of financial position at their fair value, with any realized and unrealized gains and losses reported in the statement of activities. All gains and investment income are available for unrestricted use.

The Foundation has investments in domestic and foreign corporate bonds, certificates of deposit, mutual funds, and corporate stock. These investments are stated at fair value. The debt investments bear interest at rates between 5.00% and 10.63% and mature at various dates through July 2015.

Investments at December 31, 2004, are summarized as follows:

	Cost	Market	Net unrealized gain (loss)
Corporate bonds	\$ 711,189	\$ 740,961	\$ 29,772
Corporate stock	482,742	1,121,908	639,166
Mutual funds	399,253	354,187	(45,066)
Government securities	150,000	149,063	(937)
Certificates of Deposit	83,700	82,950	(750)
Total investments	\$ 1,826,884	\$ 2,449,069	\$ 622,184

Approximately 12% of the market value of corporate bonds was invested in foreign corporations at December 31, 2004.

For the year ended December 31, 2004, unrealized gain (loss) on investments is computed as follows:

Net unrealized gain at end of year	\$ 622,185
Net unrealized gain at beginning of year	\$ 210,010

4. Temporarily restricted assets

Temporarily restricted net assets of \$95,411 at December 31, 2004, consist of cumulative receipts of \$33,000 in contributions to be used for future annual meetings in California in 2007 and a \$75,000 grant from the American Petroleum Institute to support educational outreach programs, less costs expended to date of \$12,589

During the year ended December 31, 2004, net assets of \$12,589 were released from donor restrictions by incurring expenses satisfying the restricted purpose of the American Petroleum Institute grant. During the year ended December 31, 2003, net assets of \$500 were released from donor restrictions for contributions received in a prior year in support of the 2003 annual meeting in Washington, D.C.

5. Related party transactions

General and administrative and fundraising costs are usually paid by the Conference.

The Foundation generally reflects contributions to the National Conference of Commissioners on Uniform State Laws, a related not-for-profit organization, as expenses at the time the contributions are paid. That is, between these related parties, the issuance of a check for a contribution by the Foundation to the Conference is deemed to be the authorization of the contribution.

Grants of \$8,475 and \$5,000 were made to the Conference under the ULF Scholars Program during the years ended December 31, 2004 and 2003, respectively.

During the year ended December 31, 2002, a contribution of \$20,000 was made to the Conference representing a Trust Code Grant. During the year ended December 31, 2003, it was decided that \$7,000 of the year ended December 31, 2002 grant would not be used.

At December 31, 2004, the Foundation owes the Conference \$18,564 representing \$12,589 for educational outreach program expenses paid by the Conference for the Foundation and \$5,975 for the ULF Scholars Program grant.

The Campaign for the Uniform Law Foundation

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