



The Campaign for the

**UNIFORM
LAW
FOUNDATION**



Uniform Law Foundation
2006 - 2007 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.

Trustees of the Uniform Law Foundation

Robert A. Stein, *Chair*

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A MESSAGE FROM THE CHAIRMAN

For the Uniform Law Foundation, the 2006-2007 Campaign Year was a year of growth and success. The Foundation endowment has increased nearly \$500,000 from this time last year, and now stands at just over \$3.5 million. We could not have reached this impressive milestone without the support of so many dedicated uniform law commissioners and others committed to the goal of uniform state laws.

On behalf of the Trustees, I want to express my appreciation to everyone who has contributed to the Uniform Law Foundation this past year. More than 138 commissioners and other individuals have participated in the current 2006-2007 Campaign Year. As of the end of June, there are 32 Fellows (with gifts of \$250 to \$499), 9 Benefactor Fellows (with gifts of \$500 to \$999) and 12 Patron Fellows (a new category recognizing those who have given \$1,000 or more in a campaign year). There are also currently 12 Lifetime Fellows (those who have given cumulative gifts of \$10,000 or more to the Foundation). We are also delighted that many commissioners have enrolled in our Legacy Society, indicating their intent to perpetuate their personal commitment by including a gift to the Foundation in their estate plan.

The Foundation was established in 1990 for one reason only: to support the work of the National Conference of Commissioners on Uniform State Laws and to provide a more secure financial base for the uniform laws movement. While the Conference receives the dominant portion of its funding directly from state assessments, the supplemental funds that the Uniform Law Foundation is able to provide are essential to maintaining the high standard of Conference products in the years to come.

To that end, the Foundation's grant program has distributed nearly \$100,000 to the Conference for study, research and development, and educational projects. The Foundation continues to fund Uniform Law Scholars – individuals appointed by the Conference to assist in the study and drafting process.

In the coming year the Foundation will support the Conference in an additional way: by assisting the Conference as it moves into its first permanent home. At the end of the year, the Conference will be moving to a new office condominium in the historic Garland Building, located in the Chicago Loop district. The condominium will be purchased by the Uniform Law Foundation, and will be financed through a bond issue. The new space will allow the Conference to nearly double its current office space, and provide room to grow for years to come. The Foundation Trustees are proud to be a part of this new and exciting development for the Conference.

On behalf of the Trustees – Rhoda B. Billings, Tim Berg, Carl H. Lisman, Edwin E. Smith, and myself – I thank you for our successful year. We appreciate your support and look forward to continuing success in the coming year. Your contributions will be gratefully acknowledged in this annual report.



Robert A. Stein
Chair
July, 2007

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(As of June 30, 2007)

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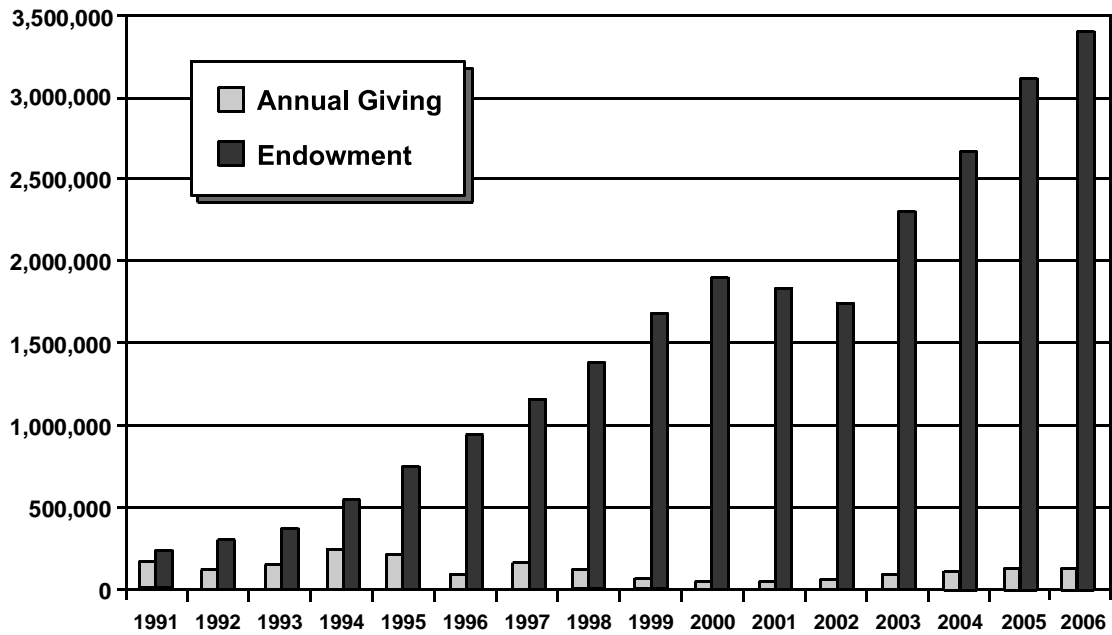
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Jane and Carlyle C. Ring, Jr.
Edwin E. Smith
Joseph H. Sommer
Joan and Frederick P. Stamp, Jr.
Robert A. Stein
Michael P. Sullivan
Lee Yeakel

Memorial Gifts...

In Memory of
HENRY SNYDER

Betty and William J. Pierce
Pamela Meade Sargent
Joan and Frederick P. Stamp, Jr.

In Memory of
WILLIS E. SULLIVAN

William S. Arnold
Esther and K. King Burnett
Dorine and John C. Deacon
Sally and Richard E. Ford
Bion M. Gregory
Pat and Gene N. Lebrun
Morris W. Macey
Marcia and Fred H. Miller
Betty and William J. Pierce
Jane and Carlyle C. Ring, Jr.
Mary Ellen Seaworth
Michael B. Unhjem

In Memory of
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Boris Auerbach
Levi Benton
David Biklen and Blanche Capilos
Esther and K. King Burnett
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Stanley M. Fisher
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Marcia and Fred H. Miller
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Neal Ossen
Marilyn Phelan
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Robert C. Robinson
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Joan and Frederick P. Stamp, Jr.
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Oglesby H. Young

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Peter F. Langrock
Pat and Gene N. Lebrun
Marcia and Fred H. Miller
Betty and William J. Pierce
Jane and Carlyle C. Ring, Jr.
Robert C. Robinson
Joan and Frederick P. Stamp, Jr.

In Memory of
JOHN W. WADE

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Dorine and John C. Deacon
Pat and Gene N. Lebrun
Sallie and John L. McClaugherty
Marcia and Fred H. Miller
Betty and William J. Pierce
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Millard H. Ruud
Pamela Meade Sargent
Lewis V. Vafiades
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Paul L. Wilbert

In Memory of
RICHARD WELLMAN

Jacqueline Alderman
Ashe, Rafuse & Hill, LLP
Association of Governing Boards
of Colleges and Universities
Athens Torch Club
Gabrielle Bamberger
Deborah E. Behr
Robert G. Beverly
Rhoda B. Billings
Dr. and Mrs. Fred Blake
Connie Blanchard
Gladys Bowles
K. King Burnett
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W. Grant Callow
Terry J. Care
Phillip Carroll
Barbara Carson
Bruce A. Coggeshall
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Virginia and Luke Cooperrider
Robert H. Cornell
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Patricia B. Fry
Michael Getty
Florence Gross
Dale G. Higer
M. King Hill, Jr.
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James Hopkins
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Midland High School Empathy
Fund
Marcia and Fred H. Miller
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Office of Program Policy Analysis
and Government Affairs
Neal Ossen
Gordham and Jinx Patel
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Mark and Dana Travaglini
Charles A. Trost
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George and Carolyn Walker
James J. White
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K. King Burnett
Patricia P. Fry
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Gene N. Lebrun
Fred H. Miller
Carlyle C. Ring, Jr.
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Pat and Gene N. Lebrun
Marcia and Fred H. Miller
Betty and William J. Pierce
Jane and Carlyle C. Ring, Jr.
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Dorie and Oglesby H. Young

In Memory of
OGLESBY H. YOUNG

Boris Auerbach
Jerry L. Bassett
Rhoda B. Billings
Diane and Phillip Carroll
Robert H. Cornell
Dorine and John C. Deacon
Ronald W. Del Sesto
Sally and Richard E. Ford
Patricia B. Fry
Michael Getty
Bion M. Gregory
M. King Hill, Jr.
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Robert S. Toyofuku
Annie and Charles A. Trost
Louise and Justin Vigdor
D. Joe Willis
D.C. Young

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, 2006, 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, 2006, 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 30, 2007

<p>UNIFORM LAW FOUNDATION STATEMENT OF FINANCIAL POSITION <i>December 31, 2006</i></p>
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ASSETS:

Cash	\$	39,660
Investments (Note 3)		3,365,429
Unconditional promises to give, due in one year or less		3,479
Accrued interest receivable		16,666
Advances to National Conference of Commissioners on Uniform State Laws		0

TOTAL ASSETS:		\$ 3,425,234
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LIABILITIES AND NET ASSETS:

Current liabilities:		
Due to the National Conference of Commissioners on Uniform State Laws (Note 5)	\$	20,000
<hr/>		
Total current liabilities	\$	20,000
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Net assets:		
Unrestricted net assets		3,294,234
Temporarily restricted net assets (Note 4)		111,000

TOTAL NET ASSETS:		\$ 3,405,234
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TOTAL LIABILITIES AND NET ASSETS:		\$ 3,425,234
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UNIFORM LAW FOUNDATION
STATEMENT OF ACTIVITIES
Year Ended December 31, 2006

UNRESTRICTED NET ASSETS:

SUPPORT AND REVENUE:	
Donations	\$ 45,836
Annual meeting dinner event	16,876
Memorials	2,833
Interest and dividend income	109,415
Realized loss on investments	125,560
Net assets released from restriction	33,365
<hr/>	
Total support and revenue	333,885
<hr/> <hr/>	
EXPENSES:	
Grants, National Conference of Commissioners on Uniform State Laws (Note 6)	
Educational Outreach	22,863
Unincorporated Nonprofit Associations Harmonization Project	20,427
Annual Meeting	10,500
Uniform Emergency Volunteer Health Practitioners Act	10,000
Scholars Program	5,500
<hr/>	
Total grant expenses	69,290
<hr/>	
OTHER EXPENSES:	
Annual meeting expenses	1,821
General and administrative expenses	2,574
<hr/>	
Total expenses	73,685
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Increase in unrestricted net assets	260,220
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Contributions for future annual meetings	17,000
<hr/>	
Net assets released from restriction	(33,365)
<hr/>	
Reclassification of net assets	0
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Increase (decrease) in temporarily restricted net assets	(16,365)
<hr/>	
INCREASE IN TOTAL NET ASSETS	\$ 243,835
<hr/> <hr/>	

<p>UNIFORM LAW FOUNDATION STATEMENT OF CASH FLOWS <i>Year Ended December 31, 2006</i></p>

OPERATING ACTIVITIES:

Increase in total net assets	\$	243,835
Adjustments to reconcile above to cash provided by operating activities:		
Realized and unrealized net gain on investments		(125,560)
Amortization of bond premium and discount		5,841
(Increase) decrease in operating assets:		
Unconditional promises to give		3,426
Accrued interest receivable		1,941
Advances to related party		22,863
Increase (decrease) in operating liabilities:		
Due to related party		12,550
Cash provided by operating activities		164,896

INVESTING ACTIVITIES:

Proceeds from sale of investments		1,800,039
Purchases of investments		(2,108,699)
Cash provided by (used in) investing activities		(308,660)

INCREASE IN CASH		(143,764)
CASH, BEGINNING OF YEAR		183,424

CASH, END OF YEAR	\$	39,660
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UNIFORM LAW FOUNDATION
STATEMENT OF CHANGES IN NET ASSETS
Year Ended December 31, 2006

	Total	Unrestricted	Temporarily Unrestricted
Balances, December 31, 2004	2,828,224	2,732,813	95,411
Increase (decrease) in net assets during 2005	333,175	301,221	31,954
BALANCES, DECEMBER 31, 2005	\$ 3,161,399	\$ 3,034,034	\$ 127,365
Increase (Decrease) in net assets during 2006	243,835	260,200	(16,365)
BALANCES, DECEMBER 31, 2006	\$ 3,405,234	\$ 3,294,234	\$ 111,000

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, 2006.

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, 2006.

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.

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 4.00% and 9.125% and mature at various dates through April 2018.

Investments at December 31, 2006, are summarized as follows:

	Cost	Market	Net unrealized gain (loss)
Corporate stock	\$ 1,158,288	\$ 1,475,931	\$ 317,643
Corporate bonds	640,660	632,156	(8,504)
Mutual funds	613,949	617,946	3,997
Government securities	317,711	308,678	(9,033)
Variable rate demand obligations	250,000	250,000	
Certificates of deposit	83,761	80,718	(3,043)
Total investments	\$ 3,064,369	\$ 3,365,429	\$ 301,060

4. Temporarily restricted assets

Temporarily restricted net assets of \$111,000 at December 31, 2006 consist of cumulative receipts of \$90,000 in contributions to be used for the 2007 Annual Meeting in California, \$15,000 of an original \$75,000 grant to support educational outreach programs, and a \$6,000 contribution for the ULF receivables project.

Temporarily restricted net assets of \$127,365 at December 31, 2005 consist of cumulative receipts of \$83,500 in contributions to be used for future annual meetings in South Carolina (2006) and California (2007), \$37,865 of an original \$75,000 grant to support educational outreach programs, and a \$6,000 contribution for the ULF receivables project.

Net assets of \$33,365 and \$24,546 were released from donor restrictions by incurring expenses satisfying the restricted purpose of donations during the years ended December 31, 2006 and 2005 as follows:

December 31	2006	2005
Educational outreach programs	\$ 22,865	\$ 24,546
Annual meeting	10,500	
	\$ 33,365	\$ 24,546

5. Reclassification of net assets

During the year ended December 31, 2005, it was determined that misclassifications were made in prior years in classifying certain contributions in the correct net asset categories. The net effect of the reclassification was a decrease in unrestricted net assets and an increase in temporarily restricted net assets of \$6,000.

6. Related party transactions

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

The Foundation generally reflects grants to the National Conference of Commissioners on Uniform State Laws, a related not-for-profit organization, as expenses at the time the grants are authorized.

The Foundation authorized grants to the Conference of \$69,290 and \$29,546 for the years ended December 31, 2006 and 2005, respectively.

At December 31, 2006, the Foundation owed the Conference \$20,000 for grants authorized in 2006 for the Unincorporated Nonprofit Associations Harmonization Project and the Uniform Emergency Volunteer Health Practitioners Act.

At December 31, 2005, the Foundation owed the Conference \$7,450 for the ULF Scholars Program and a 2006 dinner sponsorship.

7. Pending real estate acquisition

The Foundation is currently in negotiations with parties to purchase an office condominium in Downtown Chicago. The purchase cost, including build-out and loan costs, is estimated to be \$2.7 million. The primary financing of the acquisition will be through the issuance of tax-exempt bonds. The Foundation intends to rent the space to the Conference. The anticipated closing date is September 2007.

The Campaign for the Uniform Law Foundation

211 East Ontario Street, Suite 1300

Chicago, Illinois 60611

(312) 915-0195

Fax: (312) 915-0187

www.uniformlawfoundation.org