



The Community Philanthropy Summit  
A Forum for Estate Planning and Nonprofit Professionals  
November 3, 2011 at Hutchins Street Square, Lodi

**PROGRAM SCHEDULE**

- 8:00 – 8:45**      **Registration and Pre-Event Networking**
- 8:50 am:**      **Opening Remarks** (Scott Beattie and John Ledbetter)
- 9:00 am:**      **Introduction of Event Sponsors and Participants**
- Community Foundation of SJ and Lodi CF  
Special Event Sponsors – Banks & Exempt Organizations  
Stockton Estate Planning Council & FPA  
Program Committee Chairs
- 9:15 – 10:45 am:**    **Conrad Teitell - Charitable Giving Lite:** Join Conrad Teitell for a discussion of the basics of charitable giving, including various ways to give, substantiation of charitable deductions, the use of charitable remainder trusts (CRTs) and charitable lead trusts (CLTs), and related topics.
- 10:55 - 11:55 am:**    Break Out Sessions
- Main Room – Rosemary E. Fei (Adler & Colvin) -- Working with Private Foundations and Community Foundations.** Rosemary E. Fei will discuss the regulatory quagmires of private foundations, the potential benefits of donor advised funds, and whether donors should go it alone or build synergy in a group after weighing ease of administration vs. retained control.
- Breakout Room – Robert Lew – Now is the Time for Charitable Lead Trusts (CLTs) – Navigating the Waters of Advanced Planning with Strong Tailwinds**
- 12:00 - 1:30 pm:**    Lunch Break. **Janice Gow Petty - An Ethical Brew - Developing Ethical Guidelines for Non-Profits In a World Steeped in the “Three Cups of Tea” Scandal.**
- 1:40 - 2:30 pm:**    **Gerald Oliver - Gifts in Kind: Why Cash is not be the Best Gift to Ask For**
- 2:35 - 3:30 pm:**    **Teitell, Lew, Oliver et al (Panel Discussion): So you want to be a Trustee? Words of Encouragement, Words of Warning**
- 3:30 - 3:45 p.m:**    **Closing Remarks**
- 4:00 p.m:**      **Wine Down** – Join us for cheese, wine, and a little networking with your peers at our event Wine Down hosted by Lodi Community Foundation and Vino Farms. Catering provided by Salvation Army/Hope Harbor Culinary Program.



The Community Philanthropy Summit  
A Forum for Estate Planning and Nonprofit Professionals  
November 3, 2011 at Hutchins Street Square, Lodi

**COURSE SUMMARIES**

**Event Co-Chairs**

Scott G. Beattie

Darrell J. Drummond

**Committee Leaders**

Cathy Dodson

Shari Garibaldi

Craig James

John Ledbetter

Teresa Mandella

Gerald Oliver

Daryl Petrick

Linda Philipp

Annette Stone

Julie Van Dooren

Leandro Vicuna

**CHARITABLE GIVING LITE WITH CONRAD TEITELL.** Join **Conrad Teitell** for a presentation on charitable giving including a summary of various planned giving techniques and a discussion of the types of assets that donors should consider giving (e.g., cash, equities, IRAs, real estate, and vehicles). Conrad will provide valuable insights into situations in which Charitable Remainder Trusts (CRTs) and Charitable Lead Trusts (CLTs) provide value to donors and non-profits. In addition to reviewing the basic income, estate and gift tax consequences, Conrad will discuss the economics of why certain strategies (e.g., Charitable Remainder Annuity Trusts) produce better tax results in high interest rate environments and others (e.g., Charitable Lead Annuity Trusts) produce better tax results in low interest rate environments. After attending Conrad's class you should know the difference between a CRT and CLT, the difference between an annuity trust and a unitrust, the types of assets to consider in funding charitable trusts, the basic requirements of substantiating the charitable deduction, and other valuable information vital to an advocate of planned giving. This course will provide 1.5 hours of MCLE and CPE credit.

**A BETTER BREW – ETHICAL CONSIDERATIONS FOR NON-PROFITS IN A WORLD STEEPED IN THE “THREE CUPS OF TEA” SCANDAL.** Join veteran fundraiser, **Janice G. Pettey**, as she discusses ethical considerations for non-profits in light of some highly publicized financial mismanagement cases. Janice will discuss themes from her book “**Ethical Fundraising: A Guide for Nonprofit Boards and Fundraisers**” and will describe her experiences as an expert witness in Federal District Court testifying on ethical standards for non-profits. Janice will also discuss the very public allegations of financial impropriety raised by Steve Kroft of 60 Minutes about the operations of the Central Asia Institute led by Gene Mortensen author of “Three Cups of Tea.” This course will provide one hour of MCLE and CPE credit.

**NOW IS THE TIME OF THE CLT -- NAVIGATING THE WATERS OF CHARITABLE PLANNING WITH STRONG TAILWINDS.** In bad economic times, Charities struggle in their endeavors as much as for profit enterprises. The difficulty lies in not seeing the opportunities that lie in our path. We continue to do business as usual -- asking for the same types of gifts (cash) from the same prospective donors (our “lists”), and frequently getting the same results (“not now”). In doing so, charities are missing opportunities that are ripe for the times we live in.

This class presented by **Robert Lew** is for those organizations that want to thrive not just survive. Opportunities are available for those who can demonstrate to donors the advantages of gifts which produce great economic results in the low value, low interest rate environment we are in. This is the peculiar advantage of the Charitable Lead Trust (CLT) which allows donors to give a stream of income from underproductive properties



The Community Philanthropy Summit  
A Forum for Estate Planning and Nonprofit Professionals  
November 3, 2011 at Hutchins Street Square, Lodi

**COURSE SUMMARIES (CONTINUED)**  
**COMMUNITY PHILANTHROPY SUMMIT**

**Event Co-Chairs**

Scott G. Beattie  
Darrell J. Drummond

**Committee Leaders**

Cathy Dodson  
Shari Garibaldi  
Craig James  
John Ledbetter  
Teresa Mandella  
Gerald Oliver  
Daryl Petrick  
Linda Philipp  
Annette Stone  
Julie Van Dooren  
Leandro Vicuna

now (for a term of years), while producing incredible long term results for donors and their families as values recover. In many cases, such gifts can actually result in larger amounts of wealth being transferred between generations in comparison to non-charitable strategies after Estate, Gift and Generation Skipping Transfer Taxes are considered.

Welcome to the advanced planning world of CLTs. With Robert Lew's class on CLTs you may find the current environment can create a win, win, win for charities, donors and their families.

**Working with Private Foundations and Community Foundations.** A dilemma exists over whether major donors can exercise influence over a charity after completing a gift. Many donors wish to continue to influence the investment policies and programs of the organizations they support. The charities wish to keep their donors happy while acting within established guidelines. The desire to "retain control" has led many donors to create and use Private Foundations for their philanthropic endeavors. However, increasing regulatory requirements of Federal and State Authorities (e.g., the Internal Revenue Code and the California Non-profit Integrity Act) have made it more difficult, time consuming, and costly to operate such organizations.

Veteran non-profit attorney, **Rosemary E. Fei**, will discuss the challenges such donors present for exempt organizations and the pros and cons of using private foundations, community foundations, and donor advised funds. Ms. Fei will discuss some of the tax differences between private foundations and public charities and the increasing challenges of various regulations. Ms. Fei will also look at the donor profiles and the types of gifts which are best suited for direct gifts to exempt organizations, as compared to those that are better handled through private or community foundations. Finally Ms. Fei will discuss how community foundations fit in the mix, discussing the potential benefits of donor advised funds (for ease of administration). With this information in hand, donors can better evaluate whether to "go it alone" as a private foundation (in order to retain control of gifts and investments) or build synergy as a group with a community foundation.

**Gifts In Kind – Why Cash is Not the Best Gift to Ask For.** When charities seek donations, the most common thing they ask for is cash. Cash is liquid and can immediately be applied toward a charity's mission. Once received it takes little effort to utilize. However, the reality is most people and businesses have far more property to give (in kind) than cash. Too often non-profits ignore this fact.

This is particularly true in during bad economic times. In difficult times it is said that "cash is king" for a reason. The reason is people and businesses are having difficulty



The Community Philanthropy Summit  
A Forum for Estate Planning and Nonprofit Professionals  
November 3, 2011 at Hutchins Street Square, Lodi

**COURSE SUMMARIES (CONTINUED)**  
**COMMUNITY PHILANTHROPY SUMMIT**

**Event Co-Chairs**

Scott G. Beattie

Darrell J. Drummond

**Committee Leaders**

Cathy Dodson

Shari Garibaldi

Craig James

John Ledbetter

Teresa Mandella

Gerald Oliver

Daryl Petrick

Linda Philipp

Annette Stone

Julie Van Dooren

Leandro Vicuna

obtaining financing. There is a liquidity crunch and people don't want to part with cash (if they have it) unless they receive something of value in exchange. That is why asking primarily for cash gifts can be a mistake. If you are told no when you ask for cash, or if the gift is smaller than you think the donor can make, be ready with an alternative request. "Is there anything else you might be interested in giving to help us with our mission?"

Join **Gerald Oliver** as he present the case for gifts in kind. Learn about ways to ask for in kind gifts, who to ask for when seeking gifts in kind, and strategies you may be overlooking when working with donors. Don't look a potential gift horse in the mouth and decide there is only one kind of gift for you. Rather learn how to use and encourage in kind giving.

**So You Want to Be a Trustee? Words of Encouragement, Words of Warning.** A Trustee of any Trust (charitable or non-charitable) is a fiduciary who must carefully follow high standards. Among these are the duties to carefully follow the terms of the trust instrument, to act loyally and impartially among all the beneficiaries of the trust (even though inherent conflicts may exist among them), to protect and preserve trust property, and to invest in a prudent manner in accordance with modern portfolio theory standards. In short Trustees must act in accordance with very high professional and ethical standards of competence.

A Trustee of a Charitable Trust, particularly a split interest trust such as a CLT or CRT, has one of the more difficult job descriptions imposed by law. The trustee of a charitable gift must not only carry out all the standard duties and responsibilities, but they must also have a basic understanding of complex income tax provisions, additional reporting requirements, and the ability to handle conflicts of interests among the income and remainder beneficiaries. These additional challenges are the result of the peculiar nature of charitable trusts. For instance, how should a trustee of a charitable remainder trust invest to produce income for the donor, while still producing growth for the charitable remainder beneficiaries? What other challenges are present for Trustees of Charitable Trusts?

Join our panel of experts for a discussion of the trials and tribulations of charitable trustees. Listen to their words of encouragement and words of warning before deciding whether you want to take on such a task.



The Community Philanthropy Summit  
 A Forum for Estate Planning and Nonprofit Professionals  
 November 3, 2011 at Hutchins Street Square, Lodi

---

Organization Name

---

Individual Name or Contact Person Name

---

Street

State

Zip

---

City

---

Contact Phone Number

Email

I wish to sponsor the 2011 Community Philanthropy Summit at the following level:

- Presenting Sponsor      \$10,000      2 tables, 16 attendees, marketing w/logo, banner at event, program ad, CEO welcome, Business Journal Ad or Article
- Gold Sponsor              \$5,000      1 table, 8 attendees, marketing w/logo, program ad, table signage
- Silver Sponsor            \$2,500      1 table, 8 attendees, table signage
- Table                        \$2,000      1 table, 8 attendees

Please indicate the sponsor name as you would like it to appear in event materials:

---

I cannot be a sponsor but want to participate at the summit:

- Individual Ticket              \$200/per person x \_\_\_\_\_ people = \$ \_\_\_\_\_

Please make check payable to: **Community Philanthropy Summit**  
 Return payment with this completed form by September 15, 2011.

University of the Pacific  
 Attn: Kathleen Fritz/Planned Giving  
 3601 Pacific Avenue  
 Stockton CA 95211

Attendee Names

---



---



---



---