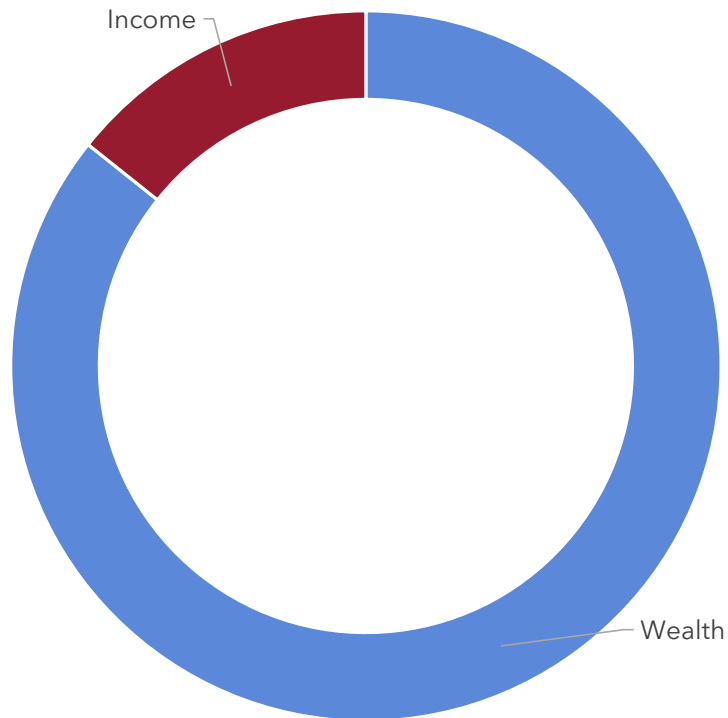


Giving from Wealth results in a sixfold increase in giving

Objective

Encourage smarter ways to give:

Noncash Assets!

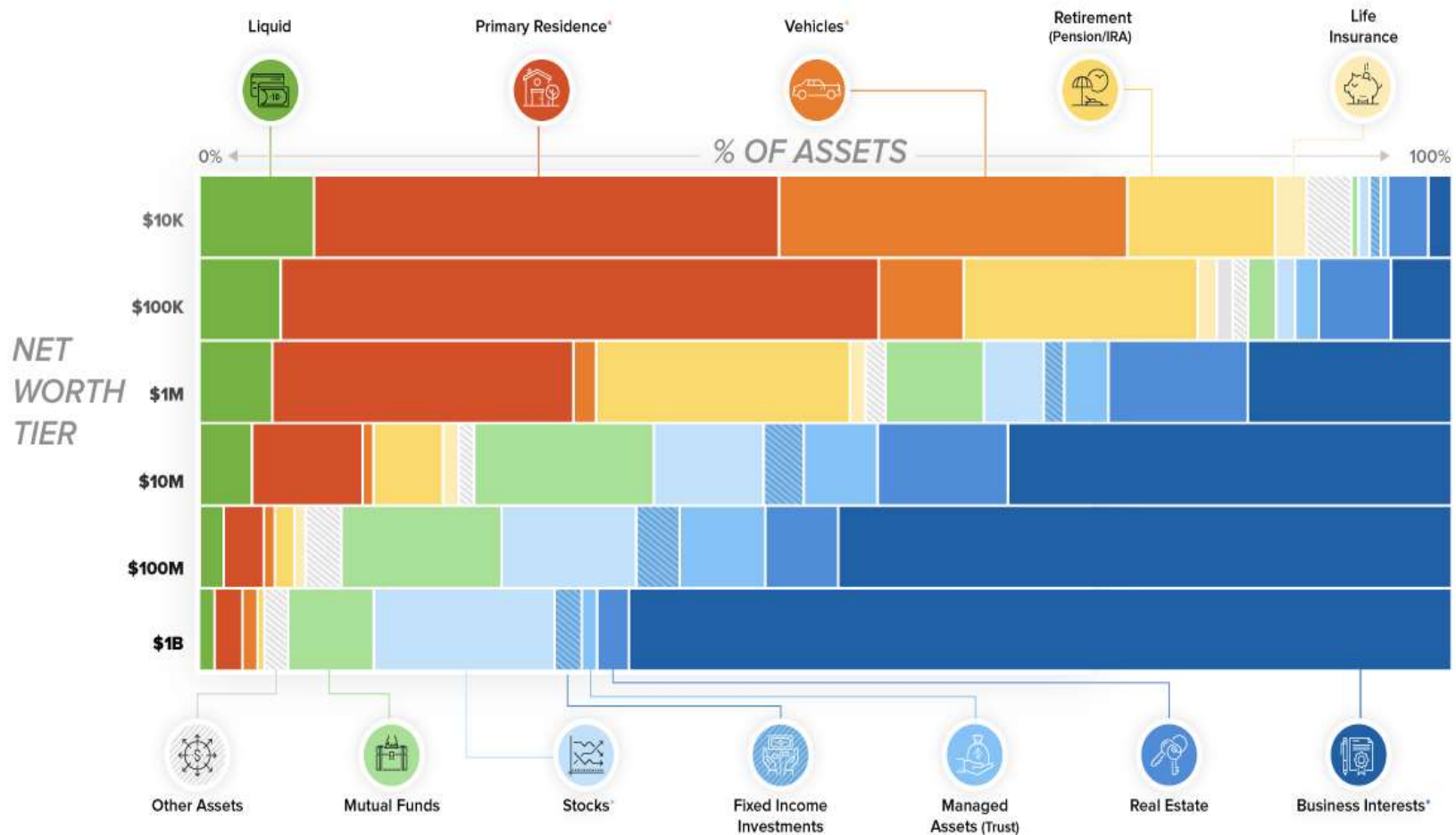


Giving from Wealth results in a sixfold increase in giving

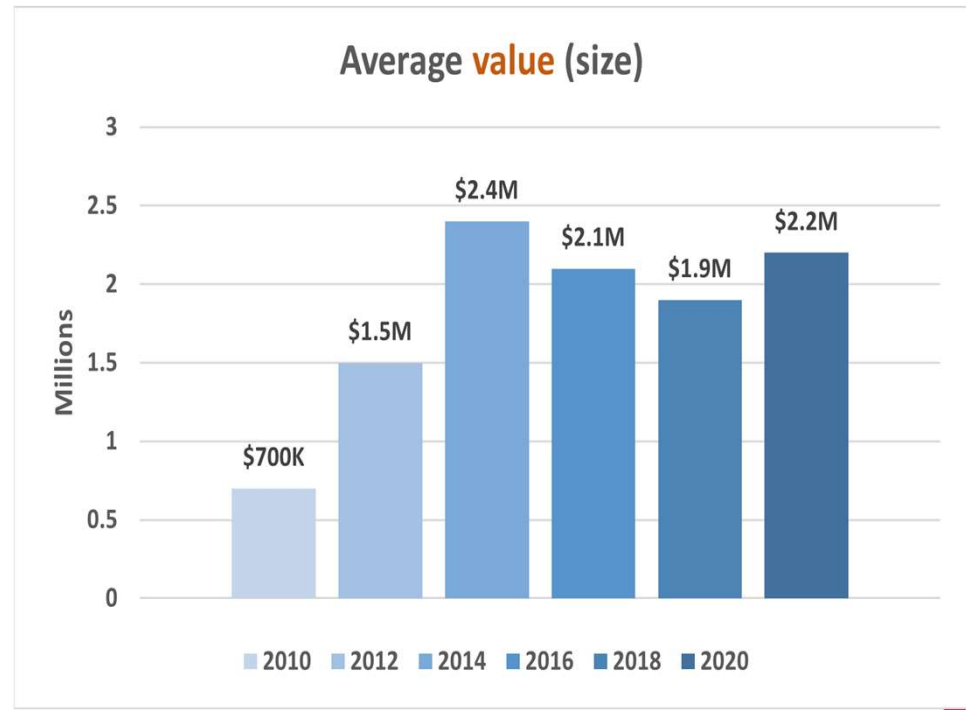
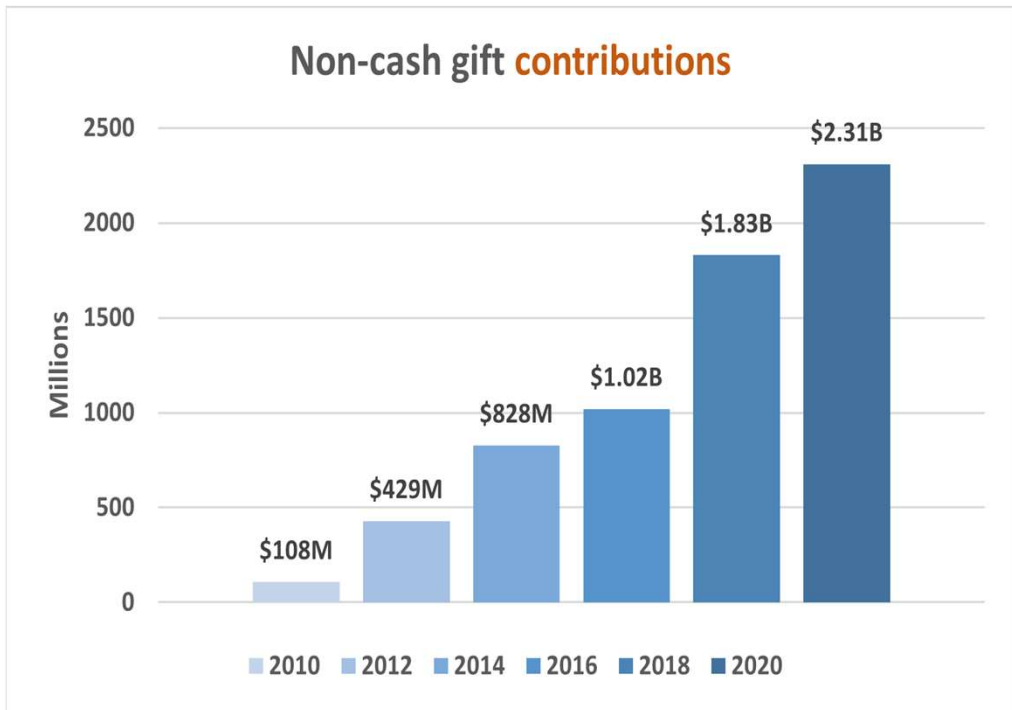
Objective

Encourage smarter ways to give:

Noncash Assets!



Exponential Growth of Noncash Gifts to Only Three Charities



Dechomai RDSO Noncash Assets in 2021

<u>Type</u>	<u>Sub-Type</u>	<u>Number</u>	<u>Amount</u>
Total Donations		261	\$ 1,177,317,142
Real Estate		61	\$ 42,663,620
Business Interests		151	\$ 1,081,864,728
	<i>C-Corp</i>	49	\$ 506,194,583
	<i>S-Corp</i>	14	\$ 55,780,695
	<i>LLC/LTD/LP/ GP</i>	89	\$ 519,889,450
Cryptocurrency		37	\$ 28,142,376
Cash		7	\$ 3,430,548
Other (Foreign Stock, Life Insurance, Public Benefit Corporation)		4	\$ 21,215,870

Slide 12

RDS0

Not a familiar term

Robyn Davis Sekula, 2023-09-12T12:54:54.318

Dechomai Noncash Assets in 2022

<u>Type</u>	<u>Sub-Type</u>	<u>Number</u>	<u>Amount</u>
Total Donations		154	\$ 560,572,932
Real Estate		48	\$ 45,424,123
Business Interests		91	\$ 496,831,540
	<i>C-Corp</i>	29	\$ 111,956,123
	<i>S-Corp</i>	9	\$ 26,835,490
	<i>LLC/LTD/LP/</i>	49	
	<i>Other</i>	4 RDS0	\$ 7,167,280
Cryptocurrency		6	\$ 7,013,643
Cash		3	\$ 3,655,000
Other (Foreign Stock, Life Insurance, Public Benefit Corporation)		6	\$ 7,648,626

Slide 13

RDS0 On the LLC/LTD/LP line, there is a number, 49 but no dollar amount. I'm not sure if that should be that way or if something is misaligned.

Robyn Davis Sekula, 2023-09-12T12:54:40.341

Non-Cash Asset Types

- **Real Estate**

- Residential vs. Commercial, Encumbered vs. Unencumbered, Partial vs. Entire Interests

- **Privately-Held Interests**

- C-Corp and S-Corp Stock, Limited Partnerships or LLCs

- **Restricted Stock**

- **Tangible Personal Property - Art/Collectibles (New PPA Rules)**

- **Weird Stuff**

- Quarterhorse, Seat on New York Mercantile Exchange, Gold Bullion, Euro-Denominated Bond, Beach House in Mexican Land Trust, Paris Condo, UPREIT Partnership Units, Patents, Timber Deeds, Clay Mineral Rights, Book Royalties, Oil & Gas Interests, Hedge Fund Carried Interest, NFL Team, Pile of Dirt, Historic Papers, and finally, Dead Animals

Reactive vs. Proactive Bird-Dog Training

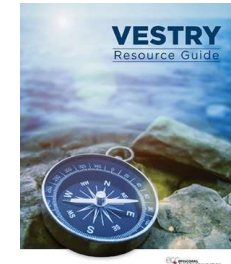
- Cash **BAD** - Everything else **GOOD!**
- **Donor advised funds are especially attractive for multiple grants—only one acknowledgment letter/appraisal needed**
- **Capital gain property receives a fair market value deduction AND an elimination of capital gains tax if donated to a public charity**
- **Pre-sale business, real estate prospects conversations:**
 1. What is the legal asset?
 2. What is the approximate value?
 3. What is the likely exit/liquidity plan?
 4. Is there any debt or other issues with the asset?

Questions?

Other Resources from ECF

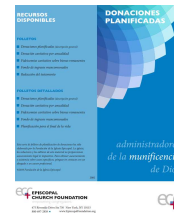
For Parish Leaders:

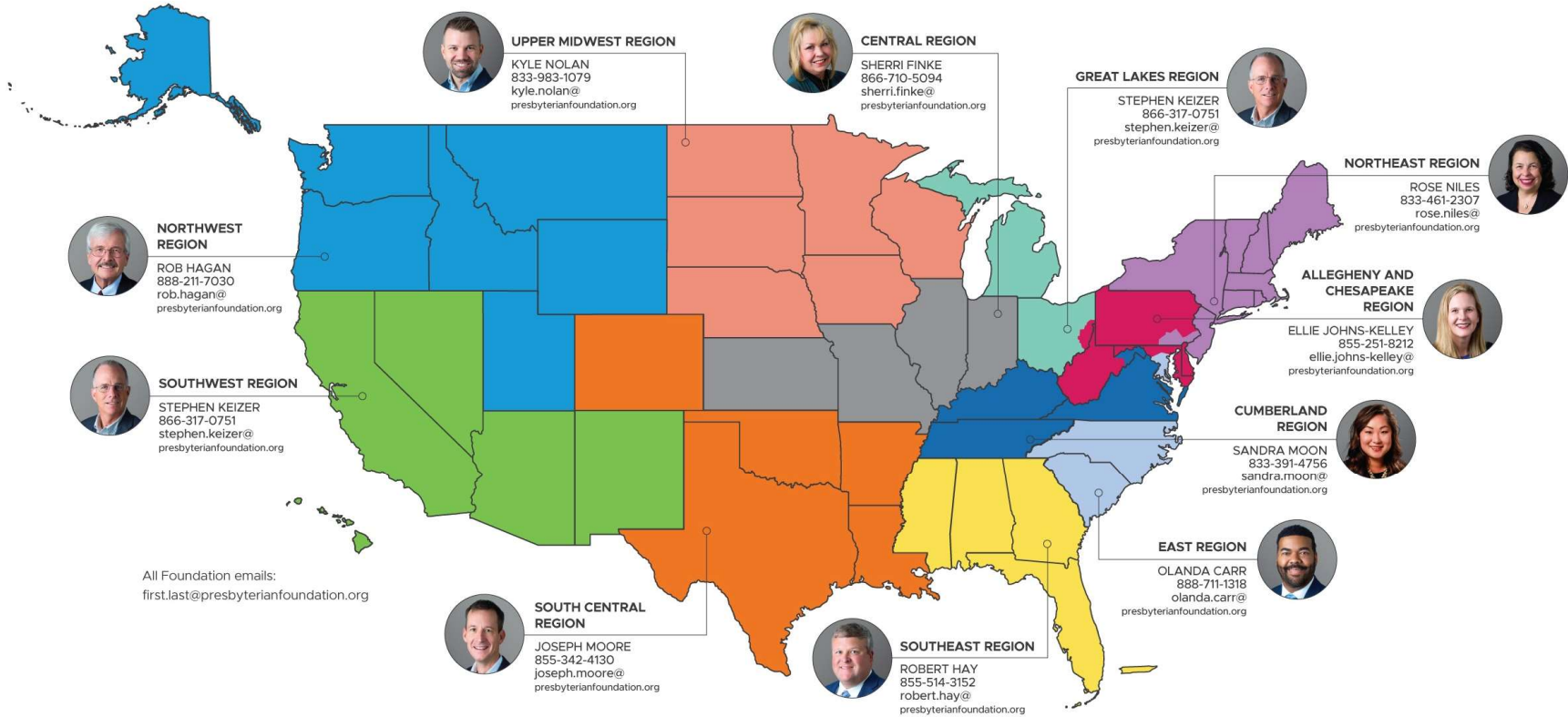
- *Vestry Resource Guide*
- *Finance Resource Guide*
- Endowment & Gift Acceptance Policies
- Investment of Permanent Assets
- **Planned Giving on Demand**
- Funding Future Ministry
- Leadership Resource site: www.ecfvp.org



For Parish Members & Donors

- Donor Advised Fund (DAF)
- Life Income Gifts
- PG Booklets & Brochures
- Planned Giving Sponsored Website for Donors www.episcopalgifts.org
- Webinars for Adult Forums





Slide 18

RDS0 Do we have a slide of the MRO map, or can we make one?
Robyn Davis Sekula, 2023-09-12T12:56:17.151

At your service

ECF always available to assist Planned Giving, Donor Solutions & Stewardship Services

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