

**Steven Roy Management – Cambyses Financial Advisors LLC**  
**Donor Service Matrix and Engagement Planner**

Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
<b>Instructions for Use of this form:</b>				
	<p><i>Needed:</i></p> <ul style="list-style-type: none"> <li>• Y = Cambyses Financial Advisors and/or Steven Roy Management services needed or requested</li> <li>• N = Cambyses Financial Advisors and/or Steven Roy Management services not needed and/or declined</li> <li>• NA = Service not applicable to this Engagement, at this time.</li> </ul>			
	<p><i>Who: Exempt Organization Personnel or Assistance:</i></p> <ul style="list-style-type: none"> <li>• ATTY = Attorney or outside Counsel</li> <li>• ACCT = Accountant or Independent Accountant</li> <li>• FIN = Financial or Accounting (in-house or assisting)</li> </ul> <p><i>Who: Cambyses Financial Advisors &amp; Steven Roy Management Personnel or Assistance:</i></p> <ul style="list-style-type: none"> <li>• CFA = Cambyses Financial Advisors Staff</li> <li>• COUN = SRM-CAF Attorney or outside Counsel</li> <li>• IAR = Cambyses’ Investment Advisor Representative</li> <li>• SJR = Steven J Roy</li> <li>• SRM = Steven Roy Management Staff</li> </ul> <p><i>Who: Outside Contractors and Assistance:</i></p> <ul style="list-style-type: none"> <li>• OCOUN = Outside or Specialty Council</li> </ul> <p><i>Due: xx/xx/xx Initially Scheduled for Completion</i></p>			
	<p><i>Done:</i></p> <ul style="list-style-type: none"> <li>• yy/yy/yy Task completed and all delivery items forwarded</li> </ul>			
	<p><i>Service Levels</i></p> <p>When interviewing or planning workflow or assignments, circle the service level desired by the <i>Donor</i>. Service level choices that appear in header lines (Blue Boxes) apply to all sub-steps of the procedure.</p> <p>CFA and/or Steven Roy Management renders services at various engagement levels, indicated in parentheses following the service header line or description.</p> <p>Services require assistance from the <i>Donor</i>, their Accounting Representative, and Legal Counsel. See. “Who” column for the service described.</p> <p><i>Review</i> = Review existing documents or outside (Non-CFR, SRM) work product, form conclusions regarding required follow-up activity. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Consult</i> = Develop extensions. or alternatives to existing or proposed documents and programs, determine feasibility, examine budget, goals and metrics, and follow-on programs. Communicate, review, and</p>			

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	<p>amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Design and Draft</i> = Document, in writing, proposed or existing programs, approaches, procedures, budgets, feasibility analyses, goals and metrics, and follow-on programs. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Implement and Document</i> = Initiate programs or procedures, taking direct responsibility for installation and proof of concept. Document initial workflow and procedures. Staff, officer, and board training as appropriate. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Oversee</i> = Oversee <i>Donor</i>, their advisors and counsel, or designated representative’s execution of programs, procedures, and workflow. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Execute</i> = Direct responsibility for execution of programs or procedures, including budgetary control, goals and metric evaluation, reporting. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p><i>Report</i> = Evaluate and report ongoing programs, including goal and metrics. Communicate, review, and amend with assistance from <i>Donor</i>, their Counsel, Accounting, Financial, or other designated representative.</p> <p>We intend service levels to be cumulative – e.g., <i>Implement and Document</i> includes <i>Review, Consult, Design and Draft</i> to the extent we deem necessary.</p>			
<p align="center"><b>Sustainable Philanthropy emphasizes practices, attitudes, and collaborations that foster equitable, resilient, stable, scalable, and compliant <i>Donor</i>, Exempt Organization, and Stakeholder interactions that give birth to perpetual giving, perpetual operations, and perpetual benefits.</b></p>				

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### *Donor Service Matrix and Engagement Planner*

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<p><b><i>Portfolio and Investment Services (Offered by Cambyses Financial Advisors LLC, Only. Offered to Donors and the Public, Their Businesses, Philanthropic Plans, and Estates-Trusts)</i></b></p> <p><i>All Portfolio, Investment, and Wealth Management engagements consist of full service: Review, Consult, Design and Draft, Implement and Document, Oversee, Oversee, Execute, Report</i></p> <p><i>Donor assists Execution. Counsel and Outside Accountant-Auditor may review selected policies, procedures, and submissions.</i></p>				
	<i>Portfolio management for Donor’s and their affiliated entities working capital, reserves, exempt and non-exempt portfolios. .</i>			
	Portfolio Design, Planning, or Analysis (New or Existing Portfolios) (Suitability, risk and risk tolerance, and performance evaluation)			
	Investment Management (working capital, reserves, exempt and non-exempt portfolios) (ongoing suitability, risk and risk tolerance, and performance evaluation)			
	Wealth and Estate Planning with attention to <i>Donor’s</i> Sustainable Philanthropic goals and purposes.			
	<i>Exempt Plan (Retirement Plan) Design, Draft, and Implement (See details, below)</i>			
<p><b><i>Sustainable Philanthropy, Lifetime Giving Plan Services (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. Offered to Donors and Potential Donors who wish to make Sustainable Philanthropy part of their life or estate.)</i></b></p> <p>Except as noted below: (Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Donor</i> assists Execution. Counsel reviews all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions.</p>				
	<i>Explore Options and Questions</i>			
	Thought and Ideation – What does the <i>Donor</i> want to do? For Whom? Where? When? Why? How?			
	Define and Implement a Lifetime Sustainable Philanthropic Giving Plan that integrates: <ul style="list-style-type: none"> <li>• Wealth Management and Financial Planning</li> <li>• Portfolio and Asset Management</li> <li>• Inter-Vivos Gifts and Contributions</li> <li>• Testamentary and Dispository Planning</li> </ul>			

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	<i>Donor's</i> Philanthropic Style and Avenues			
	<ul style="list-style-type: none"> <li>• Direct or Indirect Giving, Choice of Avenues</li> </ul>			
	<ul style="list-style-type: none"> <li>• Public, Private, DAF, Operational, Supporting Organizations</li> </ul>			
	<ul style="list-style-type: none"> <li>• What to Give</li> </ul>			
	<ul style="list-style-type: none"> <li>• How much to give -Giving Capacity</li> </ul>			
	<ul style="list-style-type: none"> <li>• When to Give                             <ul style="list-style-type: none"> <li>○ Intervivos or Testamentary</li> <li>○ Private Foundations</li> <li>○ <i>Donor</i> Retained Interests (Trusts)</li> <li>○ DAF</li> <li>○ Special Case – Easements</li> </ul> </li> </ul>			
	<ul style="list-style-type: none"> <li>• Restricted Giving, Retained Interests, Conditional Gifts</li> </ul>			

***Implement or Administer Donor Sustainable Philanthropy Plan - Options and Strategy (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. Offered to Donors and Potential Donors who have made Sustainable Philanthropy part of their life or estate.)***

Except as noted below: (Review, Consult, Design and Draft, Implement and Document, Execute, Report)

*Donor* assists Execution. Counsel reviews or generates all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions

	<i>Create, Implement, and Administer Donor Giving Options (Vehicles)</i>			
	1. <i>Donor</i> Direct Giving to Existing Exempt Organizations (Details Below)			
	2. <i>Donor</i> Founded-Created Public Exempt Organization			
	3. <i>Donor</i> Advised Fund			
	4. <i>Donor</i> Created Private Foundation			
	5. Inter-Vivos Family Giving Vehicles			
	6. <i>Donor</i> Created Deferred Giving Vehicles <ul style="list-style-type: none"> <li>• Charitable Lead Trust</li> <li>• Charitable Remainder Trust</li> <li>• Charitable Unitrust</li> <li>• Qualified Residential Trust</li> </ul>			

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Date or Reference	Description	Needed Y/N/NA	Who? Due?	Done
	<ul style="list-style-type: none"> <li>Irrevocable Life Insurance Trust</li> <li>Other Grantor Retained Interests (GRIT, GRAT, GRUT)</li> </ul>			
	7. Testamentary and Dispository Options <ul style="list-style-type: none"> <li>Direct Transfer by Will or Trust</li> <li>Testamentary Trust Formed at Decease</li> </ul>			

***Implement Donor Giving Transactions (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. Offered to Donors and Potential Donors who wish to make Gifts on either a Transactional Basis or as part of a Sustainable Philanthropy plan.)***

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*Donor* assists Execution. Counsel reviews or generates all legal submissions and elections. Outside Accountant-Auditor reviews selected policies, procedures, and submissions

	Explore <i>Donor</i> Options and Questions			
	Thought and Ideation – What does the <i>Donor</i> want to do? For Whom? Where? When? Why? How?			
	Plan the Philanthropic Transaction			
	Vet the Donee Organization			
	Execute the Philanthropic Transaction			
	Choice of Vehicle and Medium: Vehicle: <ul style="list-style-type: none"> <li>One-off transaction</li> <li>Planned inter-vivos or dispository transaction (part of your Sustainable Philanthropy Plan)</li> <li>Executed from personal assets, estate-trust, or plan assets?</li> </ul> Giving Media: <ul style="list-style-type: none"> <li>Cash</li> <li>Stock</li> <li>Qualified Retirement Distribution</li> <li>Vehicles (Autos)</li> <li>Real Property</li> <li>Closely Held Business Interests and Incentive Shares</li> <li>Other In Kind</li> </ul>			
	Post Contribution – <i>Donor</i> Assistance and Monitoring			

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	Post Contribution – Donee Responsibility and Best Practices			
	<i>Transaction Tax and Procedural Considerations</i>			
	Title Transfer and Completed Gift			
	Deductibility – The Prime Directive and the Primal Paradox (Donative Intent vs. Personal Benefit)			
	Deductibility – Limitations <ul style="list-style-type: none"> <li>• AGI and Net Income (Current and Carryover)</li> <li>• <i>Donor</i> Restrictions and Earmarking</li> <li>• Partial Interests</li> <li>• Quid Pro Quo, Bargain Sales, and Personal Benefits</li> </ul>			
	Valuation <ul style="list-style-type: none"> <li>• Fair Market Value Standard and Approaches</li> <li>• Qualified Appraiser – Qualified Appraisal</li> </ul>			
	Substantiation and Documentation <ul style="list-style-type: none"> <li>• <i>Donor</i> Acknowledgement</li> <li>• General and Specific Substantiation and Disclosure</li> <li>• Minimum Sufficient Documentation</li> <li>• Best Practices</li> <li>• Special Cases and Requirements</li> </ul>			
	<i>Tax Advisory Services – Taxation of Donor Transactions</i>			
	Tax advisory services rendered under this service offer do not include direct advice to Exempt Organizations. We may perform those services, barring conflicts of interest, directly for the Exempt Organization.			
	Regulatory and legal framework, required disclosures, substantiation, and Document,  (Review, Consult, Design and Draft, Implement and Document, Execute, Report) <i>Donor</i> assists Execution. Counsel may review selected policies.			
	<i>Donor</i> and Donee responsibilities and Best Practices			

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<p><b><i>Tax Information Compliance Services to Donors, Prepare, review, and submit: (Offered by Steven Roy Management. Offered to Donors and the Public, Their Businesses, Philanthropic Plans, and Estates-Trusts)</i></b></p> <p>(Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Donor</i> assists Execution. Counsel and Outside Accountant-Auditor may review selected policies, procedures, and submissions.</p>				
	Federal Income, Gift, and Estate Tax Annual Returns (Including 1040, 1041, 1065, 1120, 1120S, 706, 709, and 5500) and Schedules			
	State Income Tax Annual Returns, including resident and multi-state returns as necessary or advisable			
	Federal and State Excise Tax Returns			
	<i>Other Information Reporting Services to Donors</i>			
	Foreign Asset Reporting			
	Cybercurrency Reporting			
	<i>Other Tax Compliance Services to Donors: Prepare, review, and submit returns for:</i>			
	Sales			
	Property			
	License			
	Operations			
	Permits			
	Other			
	<i>Non-Tax Compliance and Reporting</i>			
	Statement of Information (Resident state and other jurisdictions as needed)			
	Management Financial Statement Reporting			

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	(We perform internal financial statement services and budgeting, and financial planning. we do not perform attest (certified review or audit) services.)			
	<i>Tax Representation</i>			
	Representing the <i>Donor</i> before the IRS Examination, Appeals, or Collections divisions and their State or Local Equivalent regarding income, excise, or gross receipts tax.			
	Representing the <i>Donor</i> before the Federal, State, Regional, and Local Tax Authorities regarding non-income tax issues (property, sales, licenses, or permits)			
<p><b><i>Exempt Retirement Plans for Donors and Their Businesses (Offered by Cambyses Financial Advisors LLC with Assistance from Steven Roy Management. Offered to Donors and the Public, Their Businesses, Philanthropic Plans, and Estates-Trusts)</i></b></p> <p>(Review, Consult, Design and Draft, Implement and Document, Execute, Report)</p> <p><i>Donor</i> assists Execution. Counsel and Outside Accountant-Auditor may review selected policies, procedures, and submissions.</p>				
	<i>Choice of plan</i>			
	Ideation, feasibility, practicality, and cost analysis			
	ERISA or Non-ERISA Plans and Responsibilities			
	Plan Options: IRA (ROTH and Traditional), SEP, SIMPLE, 401k, 403b, Qualified Plan (Money Purchase or Participation), Defined Benefit, Top-Hat, ESOP  Other non-retirement plan options are available.			
	<i>Plan design and draft and Implement</i>			
	Plan Formation and Trustee Agreement			
	Participant Benefit literature			
	Vesting and distribution options			
	Plan loans			



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	<i>Oversight, management, and monitoring (Plan Administration)</i>			
	Exempt Organization Fiduciary Obligations			
	Participant Accounts (including prudent investment review)			
	Participant Retirement Planning			
	Minimum participation, non-discrimination, contribution/benefit, and Top-Heavy testing (and design and draft)			
	Funding oversight			
	Third Party Plan Administration			
	<i>Investment Management and Reporting</i>			
	Integration with Business Operations and Budgeting			
	Participant Accounts (Investment of funds, suitability, risk, and performance evaluation)			
	Organization Pooled Accounts (Investment of funds, suitability, risk, and performance evaluation)			
	<i>Compliance Services and Representation</i>			
	Prepare or Review Federal Forms 5500 (or other equivalent) as required			
	Prepare or Review State Plan Information Returns, including resident and multi-state returns as necessary or advisable			
	Prepare or Review PBGC and DOL Reporting and other agency equivalents			
	Represent the <i>Donor</i> , Business, or Plan before the IRS Examination, Appeals, or Collections divisions, the Federal Department of Labor, PBGC, and their State or Local Equivalent.			