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business owners and real estate
owners achieve their
enlightened dreams.*



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The Goralka Law Firm Newsletter
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NOVEMBER 2021 NEWSLETTER



**SAC CENTURY CHALLENGE:
Riding to Help the
Sacramento Crisis Nursery**

by Attorney, John M. Goralka

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This was the Goralka Law Firm's second year on the ride, but the first year on the course. Last year the ride was conducted virtually due to COVID. We began our day at the parking garage at 5:00 AM. We were quickly at Capital Mall for a quick coffee and pastry to start the day.

The race began with riders mixing with traffic down Capital Mall. Our enthusiasm was lowered a bit when a rider was almost hit by a car speeding through the intersection within the first few minutes. We quickly were out of town in wide open spaces heading for the river. The vistas along the river in the early morning were truly spectacular. Since the race was so long, with few riders completing the 100-mile course, we were often spread-out riding alone. We had 4 or 5 stops including 2 which were at different pumpkin patches. Great comradery was on display between all of the cyclists.

This was a great day for an excellent cause starting from the Capital we rode mostly along the river to a point below Isleton crossing Grand Island. The race provided an excellent lunch – it's amazing how good fresh food tastes after riding 60 miles.

Miles 75 to 100 were truly challenging for me. My training was a little light as my longest training ride this year was only 35 miles, due to work

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*One of CA's Newest
State Bar Certified
Specialist in Estate
Planning, Trust &
Probate Law!*

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**COVID-19
UPDATE**



We are continuing to provide our legal services over the telephone and by Video Conferencing. We have limited in office meetings by appointment.

**JOIN US
Wine Down
Wednesday**

commitments.

Joe (my older, wiser and more physically fit brother) and I finished together. Truth be told, Joe slowed up to stay with me at the end. Thank you, Joe! We enjoyed a beer and a burger to finish the day. Jimmy, our riding tour guide last year, finished much earlier. 100 miles was not enough for Jimmy, he ran the Urban Cow Half Marathon (13.1 miles) the next day. Jimmy had personal best times both days. We may see Jimmy on ESPN soon.

The Goralka Law Firm team was both a ride sponsor and “challenge champions” raising donations for each mile ridden. With the sponsorship and the contributions, we raised \$8,400 for the Sacramento Children’s Home Crisis Nursery. A very worthwhile cause in greater need now today more than ever before.

For more information and photos about this great event, click the button below.

[VIEW PHOTOS](#)

To help us help the Sacramento Children’s Home Crisis Nursery, [CLICK HERE](#) for a link to donate!



Hope you will be able to join us next year!

John

Gratitude and Thanks!

In the spirit of the holiday season, a few of the staff members at the Goralka Law Firm were asked to



Please join us at our next virtual Wine Down Wednesday, where we gather with our clients and their friends, family, and loved ones, for a little bit of wine and a great time! We have lots of great conversation and a fun raffle! Hope to see you there!

**Wednesday
NOVEMBER 17th
5PM to 6PM**

[REGISTER](#)

[VIEW FLYER](#)

 Invite a Friend

**MEET
KEVIN!**



Kevin Lachona is the newest Senior Associate Attorney of The Goralka Law Firm.

share what they're grateful for this year and this is what they had to say...

SARAFINA

I am thankful for caffeine! I started drinking coffee later in life, around the age of 21. I quickly grew to value its nootropic properties and it has become a huge part of my daily routine. Despite the common belief that caffeine is bad for you, studies show that the contrary is true. If taken in the right amounts, it has many health benefits such as heart, liver, and cognitive disease prevention and it also can have positive contributions to longevity. I'm thankful for the role caffeine plays in maintaining my daily stamina and long-term health! ☺



I am also thankful for holiday car sales! I recently entered the market for a new car. Due to many factors, new and used car prices are currently inflated. With Black Friday, Christmas, and the New Year around the corner, I anticipate dealerships presenting "special deals" which will be perfect timing for me!



Last, but certainly not least, I'm grateful for funny people. It is my favorite thing in the world to meet people who can make me laugh hysterically! Laughing is, without a doubt, something I value most in life. Whenever I come across someone with a similar sense of humor as me, or who is universally comical, it will make my day!

Kevin earned a Bachelor of Science degree with high honors in Business Administration with an emphasis in finance from the University of California, Riverside; and a JD degree from Golden Gate University School of Law in San Francisco. Immediately following law school, Kevin earned his LLM degree (Master of Laws) with honors in Taxation also at Golden Gate University.

Prior to joining the Goralka Law Firm, Kevin was an associate attorney at an estate planning law firm in San Francisco and another in Sacramento. Kevin has represented clients in estate planning, estate administration (trust and probate), litigation, conservatorships, and guardianships. His experience gives him a unique perspective and insight into his clients' needs, and enables him to offer a blend of legal counseling and practical strategy to his clients.

This week Kevin received confirmation that he is now a Certified Specialist in Estate Planning, Trusts, and Probate. This is a significant accomplishment. Kevin needed to satisfy rigorous experience and education requirements. More importantly, judges and other attorneys familiar with his work had to recommend and approve his certification. Congratulations, Kevin!

Kevin was born and raised in San Diego, and lived in various cities throughout Southern California until moving to San Francisco to attend law school. He moved to Sacramento a few years ago and recently got married. He also enjoys cooking, traveling, and the delicious products of his hobby, zymology (you'll have to ask him about it!).

KEVIN

This year, I am thankful for my loving wife and my supportive family amidst the loss of a family member. I'm thankful for outdoor home projects and the fall season.



MAEGAN

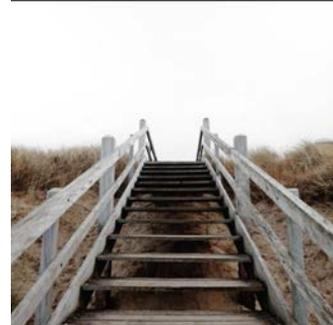


I am thankful for owning the cuddliest, loudest, orange-est tabby cat named Glenn Coco who wakes me up each morning with a loud meow and a snuggle.

JOHN

I am very grateful for the health and well-being of my family. As I help client families at times recently in the most dire of circumstances due to health and sometimes economic issues related to COVID, I am so blessed that my kids, my siblings and other family are healthy. They still work at jobs that they enjoy and provide opportunities to help others. I am very thankful for our growing firm family which doubled in size during the year. Our staff is both caring and committed to excellence. We enjoy each other's company and each day I look forward

THOUGHT OF THE DAY



"You don't have to see the whole staircase. Just take the first step."

—Dr. Martin Luther King, Jr.

to coming to work.



Do You Know the Duties and Responsibilities of a Trustee? Do Your Children?

by Attorney John Goralka



After a Living Trust is established, the Trustee acts as the legal owner of trust assets, and is responsible for protecting, handling and investing the assets held in trust, tax filings and other legal matters for the trust, paying expenses, and distributing the assets according to the terms of the trust after expenses and taxes are paid. For our clients who have set up a Living Trust, you are typically the initial Trustee of your own Living Trust (and if you're married, you are Co-Trustees together with your spouse).

Besides the transfer of asset titles into the Trust, and you having the title of "Trustee", your life effectively goes on as "business as usual", until you (or your spouse) are no longer able to manage assets on your own or passes away.

This is when a Successor Trustee usually comes to the rescue.

A Successor Trustee is... [READ ON](#)

Is Your Estate Plan Truly Complete?

by Attorney John Goralka

AS PUBLISHED IN KIPLINGER



In addition to your monetary assets, you should consider what "value legacy" you plan on leaving to your heirs.

For an estate plan to be truly effective and do more than simply move money and assets from one generation to the next, it must accomplish three basic

goals:

- 1) ensure that you are actually leaving your assets to those you designate;**
- 2) make certain those assets are received at the right time to maximize their lifetime benefits; and**
- 3) protect your legacy from being lost to creditors, predatory lawsuits, divorce, government claims or secondary estate tax.**

In addition to protecting your legacy throughout your beneficiaries' lifetimes, and perhaps for future generations as well, an effective estate plan also provides incentives to promote your family's core values and help inspire, motivate and educate your children or beneficiaries to become... [READ ON](#)

IN THE NEWS

Time for a Tax Plan

COMSTOCK MAGAZINE

Attorney John Goralka was recently quoted in the article entitled, "Time for a Tax Plan" in the Finance section of *Comstock Magazine*. There's some major tax reform on the horizon that may dramatically impact individuals and business owners. Check out this insightful article for more details from some of the nation's leading experts.



[READ ARTICLE](#)

As a reminder, if you or someone you know has any concerns about how these tax changes may impact you, your loved ones, and your estate, please contact our firm right away at 916-440-8036. As we near the end of 2021, there may be limited time and availability to the strategies and planning that may be available.

Client Testimonial

"John and his staff did a great job setting up our family trust. He was great to work with, provided fab follow up, and is always available to answer one of my many many questions. We could not be happier with our experience and his service. Estate planning can be a scary thing, with lots of difficult decision points and technical language to maneuver through. John walked us through it all - every step of the way showing the utmost professionalism and caring. We are happy to have him guide us through this process and feel comforted that we've got things in place if/when the time comes."

—Mary F.

Thanks so much for your kind words, Mary. And thanks to all of our clients for their business and referrals over the years. Reviews like these are a reminder about why we do what we do and reaffirms that we are not simply just preparing legal documents, but we're cultivating relationships and really helping families and their loved ones with transformational changes for generations to come.

If you are a client with The Goralka Law Firm, we encourage you to take the time to leave us some feedback and a review online at one (or more) of the following:



RECIPE OF THE MONTH: Slow Cooker Minestrone Soup

This is a healthy, flavorful minestrone soup that is perfect for the colder weather and is a favorite of attorney, John Goralka's. This soup is packed full of hearty vegetables, beans and pasta and it couldn't be easier to make!

WARNING/DISCLAIMER FROM JOHN: This soup is a little different each time with my family. We like thick, hearty soups. I often include a little too much for the crock pot and have to pull some out for some final ingredients to fit or added back later.

INGREDIENTS

- 6 1/2 cups low-sodium vegetable stock, then more as desired
- 2 (14.5 oz) cans diced tomatoes
- 1 cup diced celery (3 stalks)

- 1 cup diced carrots (2 carrots)
- 1 cup diced yellow onion (1 small)
- 4 cloves garlic, minced
- 2 tsp dried basil*
- 1 tsp dried oregano
- 3/4 tsp dried rosemary, crushed
- 1/2 tsp dried thyme
- Salt and freshly ground black pepper, to taste
- 1 1/3 cups zucchini sliced into half moons (1 small)
- 1 15oz can of Italian Green Beans (drained)
- 1 1/3 cups small or medium shell pasta
- 2 cups packed chopped fresh spinach
- 1 (15 oz) can dark red kidney beans, drained and rinsed
- 1 (15 oz) can white navy beans or cannellini beans, drained and rinsed
- 3 Tbsp chopped fresh parsley
- Finely shredded parmesan or Romano cheese, for serving



NOTE: If you don't have all of the dried herbs listed 1 1/2 Tbsp Italian seasoning can be used instead.

OTHER VARIATIONS: Add in Aidell's Chicken Sausage (Italian Style or Portobello and Swiss), Portobello Mushroom.

SECRET INGREDIENT: Dave's Heart Marinara Sauce added at the very beginning to taste.

DIRECTIONS

1. **Slow Cooker Method:** Add vegetable stock, tomatoes, celery, carrots, onion, garlic, basil, oregano, thyme, rosemary to a 6 or 7-quart slow cooker.
2. Season with salt and pepper to taste and cook on low heat 7 - 8 hours or high 3 1/2 - 4 hours.
3. Stir in zucchini, pasta, green beans, and cook on high heat and additional 20 - 30 minutes or until pasta is tender.

4. Stir in spinach, kidney beans and cannellini beans, and parsley and cook several minutes until heated through.
5. Stir in more vegetable broth to thin as desired. Serve warm topped with Romano cheese.

STOVETOP INSTRUCTIONS

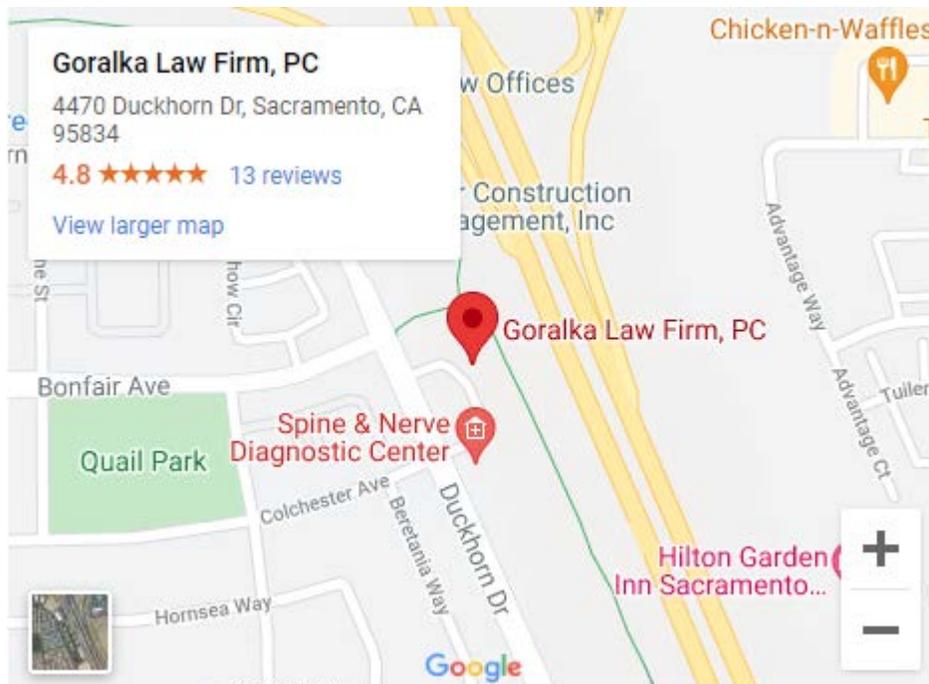
1. Heat 2 Tbsp olive oil in a large pot over medium-high heat
2. Add carrots, celery and onions and saute 4 minutes adding in garlic during last minute of sauteing.
3. Pour in broth, water and canned tomatoes. Add herbs and season with salt and pepper to taste.
4. Bring to a boil, cover and reduce heat slightly, allow to gently boil 10 minutes, then add zucchini, green beans and pasta, cover and gently boil 10 - 15 minutes longer, or until pasta is tender.
5. Add kidney and cannellini beans and spinach and cook 2 minutes longer

Enjoy!

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NOTE: The client testimonials featured in this newsletter and on our website are from actual clients of The Goralka Law Firm, PC. Their last names have been redacted to protect their privacy. These client testimonials do not guarantee your particular results.

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